more promptly and in reducing our losses from bad accounts. Those costs of collecting accounts and losses from bad accounts must necessarily be included as a part of the expense or as a reduction from revenue, and anything that, within reasonable limits, can be done to improve our collections and reduce those costs is in the interests of subscribers in general.

It has been found that the $1.00 charge now in effect in Cleveland does not have the desired result. The revenue [fol. 9975] obtained from that charge is relatively small. The credits for the Cleveland area for the year 1921 totalled approximately $18,000.00 without deducting the uncollectible amounts including those cases where we were unable to collect the final amount. It sometimes happens that a subscriber fails to make payment of his account, and on denial of service for non-payment he makes a very fine promise that the money is on the way or that he will be down immediately to pay his account, and service is restored in good faith and then we find that we lose not only the old account but that $1.00 in addition. So that that $18,000.00 is the amount originally credited on our accounts without those deductions for loss that we incur.

Q. Mr. Cooper, have you made any estimate or have you considered at all the question of the expense incident to the restoral of service and whether or not these restoral of service charges are greater or less than that expense?

A. We know that the expense is in excess of the proposed charges, but here again it is advisable, as a matter of administration, to make the charge for restoral of service less than the service connection charge.

Q. Then the restoral or service charge is not a penalty, but it is an attempt to collect a part of the cost of the restoral of the service?

A. An attempt to collect in part from those subscribers causing this expense the cost of the work that must be done in handling that work.

Q. Have you an estimate of the revenue from service connection charges and from the other charges involved here?

[fol. 9976] A. Yes, sir, I have prepared an estimate of the revenue—the increased revenue to be obtained from the proposed service connection charges, based on the actual number of stations installed, re-installed, and reconnected

for 1921, brought down to an average revenue per station in. That average revenue per station in is $3.37, and applying that average revenue to the number of stations to be installed during 1922 which, in turn, is based on our detailed studies and predictions made in connection with our 1922 budget, we get a total of $407,000.00 as the total revenue.

The average revenue obtained in 1920 and 1921 from the so-called transfer charge was about $45,000.00, and deducting that we get $362,000.00 as the increased revenue to be obtained from the service connection charge.

Q. Now what about the other charges; I think Mr. Leach is interested in those.

A. The increased revenue to be obtained from the proposed charges for moves and changes would be approximately $25,000.00 per annum for the Company as a whole not including those items which are paid on the basis of actual costs, changes that are at the present time. In other words, this $25,000.00 would be the increased revenue by reason of these proposed higher charges for moves and changes.

Q. Mr. Cooper, in cities the size of Cleveland what do you do in the way of preparing a directory addendum caused by service connections?

A. The constant changing and connection of new subscribers and changing of location of existing subscribers and moving around makes it necessary for us to get out new [fol. 9977] directories from time to time, and in our large exchanges the keeping up of the information record involves a considerable amount of work. In Cleveland, for example, the number of changes being made is such a considerable item that we have found it economical and desirable to get out for our information operators what we call as a daily addendum including all the changes up to date from the time of closing the last directory. This is a copy of that information operator's addendum for January 27th and includes just the changes that have been made since the October 1921 directory.

Q. That consists of 86 pages and three columns to the page, I believe?

A. Yes, sir.

Q. And three names to each line?

A. Yes, sir; and by the time our next directory comes out that daily addendum will have grown to 120 pages and

will include 25,000 lists; that means 25,000 changes have been made either in new subscribers coming in, existing subscribers moving from point to point or other changes of that kind.

Mr. Burr: Unless the Commission or some of the other gentlemen here desire the addendum to be offered in evidence we will not encumber the record with it. Let the record show that its offering is dispensed with.

Q. What is the reason, Mr. Cooper, that the service connection charges are higher for larger exchanges than for smaller ones?

A. They are higher first on the basis of cost to the Company, and, second, on the basis of value of service to the subscribers.

[fols. 9978-10090] Q. We only have time for one more question I think. There is about one-half minute left, and I am going to ask you as a general windup question this one, Mr. Cooper; in these figures which you have shown as representing the cost of the different operations which we have had under consideration in this case, are any capital charges included in your expense figures?

A. No capital charges are included in any of these figures.

Mr. Burr: That is all for the present. I would like to do one more thing, Your Honors; we have rather hastily gone through this case and have offered a total of 16 Exhibits by Mr. Cooper and I think 4 by Mr. Reed, and in order to provide for any possible omission on my part I now offer all of those Exhibits seriatum.

Chairman Poor: We will now take an adjournment and in the meantime if you desire to offer anything further you will be given that opportunity. We will now continue this hearing until Thursday, March 16th as that is the first day that the Commission has open.

And thereupon the further hearing of this case was adjourned until March 16th, A. D. 1922, at 10:00 o'clock A. M.

[fols. 10091-10094] **Company Wide Case Exhibits**

[fol. 10095] COMPANY WIDE CASE, ALLENSWORTH EXHIBIT 1

The Ohio Bell Telephone Company Valuation as of June 30, 1925
Company's Reproduction Cost

Summary

[fol. 10096] The Ohio Bell Telephone Company Summary of Company's Reproduction Cost as of June 30, 1925 Showing Changes Due to Errors, Omissions, etc.

Classification	Reproduction Cost New as Filed	Net Changes Due to Errors and Omissions	Paving not Cut for Original Installation	Reproduction Cost as Adjusted
Right of Way	$1,940,501	578†	.....	$1,939,923
Land	3,943,467	.....	.....	3,943,467
Buildings	7,788,774	.....	.....	7,788,774
Central Office Equipment	16,956,131	243,609	.....	17,199,740
Other Equipment of C. O.	632,518	15,145	.....	647,663
Station Apparatus	5,589,862	.....	.....	5,589,862
Station Installations	2,164,835	.....	.....	2,164,835
Interior Block Wires	83,334	.....	.....	83,334
Private Branch Exchanges	3,384,891	131,449†	.....	3,253,442
Booths & Spl. Fittings	167,201	.....	.....	167,201
	42,651,514	126,727	.....	42,778,241
Outside Plant	64,600,047	19,289†	321,352†	64,259,406
	107,251,561	107,438	321,352†	107,037,647
Omissions	2,145,031	3,602†	6,427†	2,135,002
	109,396,592	103,836	327,779†	109,172,649
Engineering	5,469,830	9,185†	16,389†	5,444,256
	114,866,422	94,651	344,168†	114,616,905
General	2,297,328	3,858†	6,883†	2,286,587
	117,163,750	90,793	351,051†	116,903,492
Taxes during Const	1,682,378	2,825†	5,041†	1,674,512
	118,846,128	87,968	356,092†	118,578,004
Int. during Const	7,481,264	12,563†	22,416†	7,446,285
Total	126,327,392	75,405	378,508†	126,024,289
Office Furniture & Fix	624,244	.....	.....	624,244
General Store Equipment	18,181	.....	.....	18,181
Gen'l Stbl. & Garage Equip	652,331	.....	.....	652,331
Gen'l Tools & Implements	422,051	.....	.....	422,051
Total	128,044,199	75,405	378,508†	127,741,096
Working Capital including Materials & Supplies	6,350,000	3,740	18,771†	6,334,969
	134,394,199	79,145	397,279†	134,076,065
Misc. Const. Expenditures	12,805	.....	.....	12,805
Const. Work in Progress	2,223,718	.....	.....	2,223,718
	136,630,722	79,145	397,279†	136,312,588
Cost of Est. Business	20,768,158	12,230	61,392†	20,718,996
Grand Total	$157,398,880	91,375	458,671†	$157,031,584

[† Red in copy.]

[fols. 10097-10161] Company Wide Case, Allensworth

Exhibit 1—Continued

Explanatory

The addition to the Central Office Telephone Equipment Account ($243,609.00) is a claimed omission of C. O. E. purchased from the A. T. & T. Company in April 1925 to the amount ($272,400.00) which C. O. E. was omitted from the inventory as of June 30, 1925.

From the amount $272,400.00 is deducted errors to the amount $28,791.00 which appeared in the original statement of Reproduction Cost $16,956,131.00.

The amount $272,400.00 less $28,791.00 produces the amount $243,609.00, the addition to the C. O. E. account appearing on this statement.

The Reproduction Cost statements originally prepared by the Company contained the amounts appearing in Column 2 of the following tabulation for the classifications of property shown.

	Col. 1	Col. 2
Office Furniture and Fixtures	$624,244	$576,083
General Store Equipment	18,181	17,555
General Stable and Garage Equipment	652,331	570,998
General Tools and Implements	422,051	384,364

The amounts appearing in Column 1, above, are the amounts appearing in the original statement (Col. 2) plus book additions to June 30, 1925 as per Williams' Exhibit No. 8.

[fol. 10162] COMPANY WIDE CASE, ALLENSWORTH EXHIBIT 3.

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost of Outside Plant, Including Interior Block Wires

H. R. Allensworth

[fol. 10163] Reproduction Cost—Outside Plant

Summary

Exchange Pole Lines	$7,611,041.43
Exchange Aerial Cable	7,843,034.89
Exchange Aerial Wire	4,230,238.24
Exchange Underground Conduit	7,876,629.77
Exchange Underground Cable	9,386,587.48
Exchange Submarine Cable	16,878.08
Interior Block Wires	74,210.80
Total Exchange	37,038,620.69
Toll Pole Lines	4,701,998.54
Toll Aerial Cable	506,662.71
Toll Aerial Wire	3,684,516.95
Toll Underground Conduit	24,485.34
Toll Underground Cable	378,529.27
Toll Submarine Cable	9,813.80
Total Toll	9,306,006.61
Total Exchange and Toll	$46,344,627.30

[fol. 10164] Company Wide Case, Allensworth Exhibit 3—Continued

The Ohio Bell Telephone Company Valuation as of June 30, 1925
Reproduction Cost—Exchange Pole Lines

Poles Size	Class	Quantity	Unit Cost	Total Reproduction Cost
15′	D	2,417.9	6.202	$14,995.83
18′	D	8,866.2	6.588	58,410.53
20′	D	73,455.2	6.848	503,021.21
22′	E	47,678.4	7.786	371,224.02
25′	D	103,438.6	11.902	1,231,126.22
30′	C	61,313.7	16.390	1,004,931.54
35′	C	63,135.0	25.044	1,581,152.95
40′	C	34,509.8	32.886	1,134,839.29
45′	C	16,295.8	36.666	597,501.81
50′	C	7,247.9	41.166	298,367.05
55′	C	2,545.2	49.525	126,051.03
60′	C	908.4	65.667	59,651.90
65′	D	265.5	77.375	20,543.06
70′	D	54.2	95.052	5,151.82
75′	C	8.0	121.546	972.37
80′	B	1.7	163.223	277.48
107′	B	1.0	209.028	209.03
				$7,008,477.14

Cross Arms Size	Kind			
10′-10 Pin	Fir	264,910.0	2.2746	$602,564.29

[fol. 10165] The Ohio Bell Telephone Company Valuation as of June 30, 1925
Reproduction Cost—Exchange Aerial Cable

Size Cable Number Pairs	Gauge	Quantity Feet	Unit Cost	Total Reproduction Cost
2	19	480.0	.20142	$96.68
4	19	200.0	.20643	41.29
6	19	360.0	.22113	79.61
10	19	357.0	.25719	91.82
15	19	5,345.0	.28223	1,508.52
25	19	133,763.0	.33012	44,157.84
50	19	571,809.5	.44923	256,873.98
60	19	2,741.0	.48538	1,330.42
75	19	23,479.0	.55095	12,935.75
100	19	325,251.0	.67074	218,158.85
120	19	3,103.0	.75363	2,338.51
150	19	54,183.0	.88908	48,173.02
200	19	112,532.5	1.10455	124,297.77
250	19	592.0	1.30630	773.33
300	19	16,579.0	1.50107	24,886.24
400	19	76.0	1.85535	141.00
				$735,884.63

[fol. 10166] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Cable—Continued

Size Cable Number Pairs	Gauge	Quantity Feet	Unit Cost	Total Reproduction Cost
10	20	1,078	.24071	$259.49
15	20	380	.26219	99.63
25	20	321,786	.30313	97,542.99
30	20	14	.34206	4.79
50	20	236,169	.42069	99,353.94
75	20	71,814	.50923	36,569.84
90	20	1,898	.55886	1,060.72
100	20	108,267	.63078	68,292.66
125	20	28,137	.71787	20,198.71
150	20	12,057	.80261	9,677.07
175	20	672	.87204	586.02
200	20	20,653	.95756	19,776.48
300	20	721	1.35301	975.52
400	20	1,272	1.75161	2,228.05
				$356,625.91
[fol. 10167]				
5	22	1,025.0	.19445	$199.31
10	22	13,571.5	.21688	2,943.39
15	22	173,379.5	.23384	40,543.06
20	22	518.0	.25056	129.79
25	22	3,707,270.5	.26154	969,599.53
30	22	4,775.0	.27345	1,305.72
50	22	4,658,566.5	.32909	1,533,087.64
60	22	39,461.0	.35182	13,883.16
75	22	311,117.0	.39479	122,825.88
100	22	2,118,519.5	.46603	987,293.64
110	22	703.0	.48756	342.76
120	22	66,975.0	.50843	34,052.10
125	22	25,828.0	.52173	13,475.24
150	22	628,055.5	.58884	369,824.20
200	22	841,900.0	.70812	596,166.23
250	22	2,729.0	.82705	2,257.01
300	22	120,552.5	.94450	113,861.83
400	22	154,559.0	1.18053	182,461.53
600	22	35,521.3	1.49548	53,121.39
900	22	525.0	2.14832	1,127.87
				$5,038,501.28
[fol. 10168]				
10	24	87.0	.20325	$17.68
15	24	3,718.0	.21700	806.80
20	24	325.0	.23024	74.83
25	24	198,514.0	.24268	48,175.37
40	24	60.0	.28258	16.96
50	24	1,354,702.5	.30510	413,319.73
75	24	1,050.0	.35860	376.53
100	24	426,889.5	.41294	176,073.28
150	24	2,934.0	.51122	1,499.92
200	24	255,727.0	.61582	157,481.80
300	24	2,235.0	.83477	1,865.71
400	24	182,555.5	1.03225	136,830.42
600	24	36,377.0	1.34529	48,937.61
900	24	127.0	1.76428	224.06
1200	24	355.0	2.29679	815.36
				$986,516.06

[fol. 10169] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Cable—Continued

Size Cable Number Pairs	Gauge		Quantity Feet	Unit Cost	Total Reproduction Cost
10	19				
40	22	Composite	1,864	.43726	$815.06
10	19				
65	22	Composite	3,113	.48434	1,507.75
10	19				
90	22	Composite	1,353	.55113	745.68
50	19				
50	22	Composite	9,474	.64735	6,132.99
50	19				
150	22	Composite	13,415	.86232	11,568.02
16	13	8 Quad A. T. & T.			
18	16	9 Quad A. T. & T.			
78	16	39 Quad Toll			
26	19	Exchange 9.2%	41,976	1.39327	5,380.06
16	13				
4	16				
152	22	Composite	51	.93566	47.72
25	16	Toll			
101	22	Exchange 50.12%	296	.73054	108.38
26	16	Toll			
126	22	Exchange 54.66%	591	.78293	252.92
26	16	Toll			
152	22	Exchange 59.25%	1,378	.86793	708.64

[fol. 10170]

76	19				
51	20	Composite	5,487	.77255	4,238.98
76	19				
51	20				
26	22	Composite	2,758	.85254	2,351.31
76	19				
51	20				
51	22	Composite	1,100	.90536	995.90
24	16	Quad			
253	19		1,763	1.47482	2,600.11
51	13				
86	19	Composite	317	1.39114	440.99
14	16	Toll			
101	19	Exchange 64.15%	319	.85811	175.60
11	13				
40	16	Composite	5,492	.81953	4,500.86
					$42,570.99

[fol. 10171] Outside Terminals

Outside Unprotected:

Size	Quantity	Unit Cost	Total Reproduction Cost
10 Pr.	13	6.40528	$83.28
14 Pr.	14,598	6.40528	93,504.28
16 Pr.	44,233	7.70627	340,871.44
21 Pr.	1	7.33471	7.33
26 Pr.	4,197	10.65188	44,705.94
31 Pr.	41	8.64901	354.61

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Cable—Continued

Outside Terminals

Outside Unprotected:

Size	Quantity	Unit Cost	Total Reproduction Cost
51 Pr.	89	10.15048	$903.39
61 Pr.	6	17.28136	103.69
101 Pr.	1	25.19767	25.20
			$480,559.16

Outside Protected:

1 Pr.	11	3.98577	$43.84
6 Pr.	6	10.72182	64.33
11 Pr.	2,727	14.29595	38,985.06
16 Pr.	984	17.32256	17,045.40
21 Pr.	7	21.95728	153.70
26 Pr.	2,797	22.53640	63,034.31
31 Pr.	6	30.10083	180.60
41 Pr.	1	36.24671	36.24
[fol. 10172]			
51 Pr.	512	43.42760	22,234.93
61 Pr.	1	51.15970	51.16
76 Pr.	11	55.25167	607.77
101 Pr.	112	76.19135	8,533.43
121 Pr.	1	90.58945	90.59
126 Pr.	6	94.06550	564.40
152 Pr.	42	109.91426	4,616.40
202 Pr.	46	144.95566	6,667.96
303 Pr.	6	317.30215	1,903.82
404 Pr.	9	398.61174	3,587.51
			$168,401.45

Note.—Company's prices for Material used throughout, including its freight allowance from Hawthorne, Ill.

Company's Adjustment Ratios for Average Type used as follows:

Outside Unprotected	.91521
Outside Protected	.84169

[fol. 10173] The Ohio Bell Telephone Company Valuation as of June 30, 1925
Reproduction Cost—Exchange Aerial Cable

Inside Terminals

Inside Unprotected:

Size	Quantity	Unit Cost	Total Reproduction Cost
11 Pr.	11	3.89272	$42.82
13 Pr.	6	5.13106	30.79
16 Pr.	35	4.83318	169.16
21 Pr.	7	5.97029	41.79
23 Pr.	2	7.33697	14.67
26 Pr.	36	11.55998	416.16
32 Pr.	2	8.41659	16.83
41 Pr.	1	10.54825	10.55
42 Pr.	2	10.71254	21.43
52 Pr.	15	15.16647	227.50
104 Pr.	6	25.81926	154.92
156 Pr.	7	37.38371	261.34
208 Pr.	11	49.29856	542.23
260 Pr.	1	61.78898	61.79
303 Pr.	1	73.52635	73.53
312 Pr.	2	76.36993	152.74
			$2,238.25

[fol. 10174] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Cable—Continued

Inside Terminals

Inside Protected:

Size	Quantity	Unit Cost	Total Reproduction Cost
11 Pr.	47	17.28080	$812.20
12 Pr.	7	18.19030	127.33
16 Pr.	225	29.57672	6,654.76
26 Pr.	332	34.79617	11,552.33
51 Pr.	109	64.72720	7,055.26
101 Pr.	7	109.32557	765.28
104 Pr.	2	112.05516	224.11
202 Pr.	2	209.24543	418.49
			$27,609.76

NOTE.—Company's prices for Material used throughout, including its freight allowance from Hawthorne, Ill.

Company's Adjustment Ratio for Average Type used as follows:

Inside Unprotected 1.07853

[fol. 10175] The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Exchange Aerial Cable

Loading Cases

Description		Quantity	Unit Cost	Total Reproduction Cost
6" Iron Pipe	7 No. T 545 Coils	1	356.89	$356.89
No. 8 Case	19 No. T 545 Coils	1	563.28	563.28
No. 10 Case	19 No. T 545 Coils	1	612.91	612.91
No. 28 G. Case	7 No. 582 A. Coils	2	167.07	334.14
No. 28 G. Case	21 No. 582 A. Coils	4	565.04	2,260.16
				$4,127.38

[fol. 10176] Reproduction Cost—Exchange Aerial Wire

Size	Kind	Miles	Unit Cost	Total Reproduction Cost
.165 No. 8 B.W.G.	Bare Iron	10.556	37.510	$395.95
.148 No. 9 B.W.G.	Bare Iron	254.628	34.412	8,253.01
.134 No.10 B.W.G.	Bare Iron	690.710	29.127	20,118.31
.109 No.12 B.W.G.	Bare Iron	44,290.730	23.112	1,023,647.35
.083 No.14 B.W.G.	Bare Iron	3,293.319	19.667	64,769.71
				$1,117,184.33
.165 No. 8 B.W.G.	Bare Copper	.832	91.223	$75.89
.128 No.10 N.B.S.	Bare Copper	.076	60.441	4.59
.104 No.12 N.B.S.	Bare Copper	1,178.156	44.555	52,492.74
.080 No.14 N.B.S.	Bare Copper	3,523.769	31.349	110,466.64
.064 No.14 B.& S.	Bare Copper	1,824.499	24.906	45,440.97
.051 No.16 B.& S.	Bare Copper	38.385	20.906	802.48
				$209,283.31
.148 No. 9 B.W.G.	Insulated Iron	.583	111.850	$65.21
.109 No.12 B.W.G.	Insulated Iron	252.841	81.929	20,715.01
.083 No.14 B.W.G.	Insulated Iron	586.973	69.887	41,021.78
.065 No.16 B.W.G.	Insulated Iron	.318	52.801	16.79
				$61,818.79

[fol. 10177] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Aerial Wire—Continued

Size	Kind	Miles	Unit Cost	Total Reproduction Cost
.165 No. 8 B.W.G.	Insulated Copper	1.079	155.330	$167.60
.128 No.10 N.B.S.	Insulated Copper	.125	105.930	13.24
.104 No.12 N.B.S.	Insulated Copper	12.681	85.087	1,078.99
.080 No.14 N.B.S.	Insulated Copper	155.628	72.055	11,213.78
.064 No.14 B.& S.	Insulated Copper	71.701	58.141	4,168.77
.051 No.16 B.& S.	Insulated Copper	.664	52.603	34.92
				$16,677.30
No.14 B.& S.Ga.	Twisted Pair Iron	.086	157.028	$13.50
No.16 B.& S.Ga.	Twisted Pair Iron	8.407	139.714	1,174.57
No.18 B.& S.Ga.	Twisted Pair Iron	.253	119.967	30.35
No.14 B.& S.Ga.	Twisted Pair Copper	192.989	152.532	29,436.99
No.16 B.& S.Ga.	Twisted Pair Copper	.080	140.836	11.26
No.18 B.& S.Ga.	Twisted Pair Copper	94.312	118.172	11,145.04
No.19 B.& S.Ga.	Twisted Pair Copper	.213	109.837	23.40
No.17 B.& S.Ga.	Tw.Pair Cop. Steel	12,104.515	124.417	1,506,007.44
No.18 B.& S.Ga.	3 Conductor Copper	.409	151.261	61.86
No.19 B.& S.Ga.	3 Conductor Copper	.199	134.419	26.75
				$1,547,931.16
Drops		Number of Drops		
No.17 B.& S.Ga.	Tw.Pair Cop. Steel	389.731	3.2775	1,277,343.35
Total Aerial Wire excluding Drops				$2,952,894.89

[fol. 10178]

Reproduction Cost—Exchange Underground Conduit

Main Underground Conduit

Single Duct Tile:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
1	100%	O.B.T.Co.	24,003.7	.74861	$17,969.41
2	100%	" "	88,466.9	.82385	72,883.46
3	100%	" "	37,220.2	1.10240	41,031.55
4	99.878%	" "	134,510.6	1.18436	159,114.62
5	99.992%	" "	34,523.6	1.52553	52,624.68
6	99.617%	" "	198,830.4	1.60076	317,060.61
7	99.976%	" "	64,168.3	1.94862	125,009.62
8	99.146%	" "	73,582.2	2.02042	144,606.71
9	99.948%	" "	24,108.7	2.09565	50,497.20
10	97.224%	" "	63,379.3	2.44351	150,568.84
11	100%	" "	2,993.8	2.51873	7,540.57
12	99.171%	" "	40,748.4	2.59398	104,824.29
13	99.157%	" "	13,231.3	2.94184	38,596.35
14	97.601%	" "	9,264.6	3.01707	27,281.25
15	100%	" "	7,403.3	3.09231	22,893.30
16	100%	" "	10,420.9	3.28599	34,242.97
17	100%	" "	2,369.0	3.75229	8,889.18
18	99.854%	" "	5,036.7	3.77165	18,968.76
19	100%	" "	2,968.0	3.84691	11,417.63
20	99.630%	" "	9,024.9	3.92213	35,265.83
21	99.340%	" "	1,591.0	4.31245	6,815.83
22	100%	" "	1,526.8	4.40780	6,729.83
23	100%	" "	463.4	4.60148	2,132.33

[fol. 10179] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Conduit—Continued

Main Underground Conduit

Single Duct Tile:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
24	99.269%	O.B.T.Co.	3,413.4	4.55828	$15,445.28
25	100%	" "	12,246.0	4.75196	58,192.50
26	99.447%	" "	911.0	5.04395	4,569.82
28	98.129%	" "	1,666.2	5.19441	8,492.86
29	100%	" "	273.0	5.50653	1,503.28
30	100%	" "	3,739.7	5.58055	20,869.58
31	100%	" "	400.0	6.11388	2,445.55
33	100%	" "	61.0	6.26435	382.13
35	100%	" "	120.3	6.66735	802.08
36	100%	" "	1,491.6	6.49081	9,681.69
37	100%	" "	141.0	7.02565	990.62
40	100%	" "	1,026.0	7.25135	7,439.89
42	100%	" "	246.5	7.84204	1,933.06
44	99.850%	" "	199.5	7.73555	1,540.92
45	100%	" "	562.0	7.84433	4,408.51
46	100%	" "	9.0	8.16759	73.51
48	99.182%	" "	544.2	8.31806	4,489.25
49	97.9%	" "	174.0	8.85383	1,507.77
54	100%	" "	29.0	9.22635	267.56
55	100%	" "	72.0	9.76195	702.86
60	100%	" "	105.0	10.13469	1,064.14
84	100%	" "	105.0	13.75712	1,444.50
96	100%	" "	12.0	15.54469	186.54
					$1,605,398.72

[fol. 10180]

Multiple Duct Tile:

2	99.609%	O.B.T.Co.	122,143.8	.86214	$104,893.56
3	99.701%	" "	28,284.1	1.16341	32,807.70
4	97.259%	" "	337,573.6	1.11241	365,225.67
5	99.662%	" "	10,599.4	1.52275	16,085.72
6	95.589%	" "	415,215.1	1.40751	558,637.48
7	97.562%	" "	18,659.3	1.78049	32,431.98
8	98.538%	" "	150,351.2	1.88977	279,974.91
9	86.739%	" "	105,454.5	2.17966	199,373.50
10	98.387%	" "	53,557.0	2.00673	105,740.42
11	97.866%	" "	15,741.5	2.39842	36,949.10
12	96.841%	" "	77,602.6	2.57070	193,191.70
13	94.132%	" "	1,486.9	2.89244	4,048.26
14	98.893%	" "	10,017.7	2.85631	28,296.89
15	95.558%	" "	6,847.5	3.01232	19,710.21
16	99.010%	" "	11,644.7	3.07390	35,443.60
17	100%	" "	3,955.5	3.47151	13,731.56
18	88.227%	" "	13,759.4	3.47690	42,207.83
19	100%	" "	236.0	3.78466	893.18
20	99.623%	" "	7,799.6	3.74231	29,078.50
21	100%	" "	36.0	4.14820	149.34
22	100%	" "	186.0	4.11504	765.40

[fol. 10181]

23	98.509%	O.B.T.Co.	662.0	4.27108	2,785.17
24	91.312%	" "	5,328.3	4.32130	21,184.74
25	100%	" "	33.0	4.58422	151.28
26	99.872%	" "	768.8	4.69333	3,603.54

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Conduit—Continued

Main Underground Conduit

Multiple Duct Tile:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
27	100%	O.B.T.Co.	292.4	4.69516	$1,372.86
28	100%	" "	1,570.5	5.54278	8,704.94
30	100%	" "	346.0	5.24111	1,813.42
32	99.934%	" "	960.0	5.77088	5,536.01
35	100%	" "	48.2	6.24592	301.05
36	98.401%	" "	1,054.7	6.09852	6,325.68
40	100%	" "	718.0	6.77475	4,864.27
44	100%	" "	60.0	7.42211	445.33
46	100%	" "	476.0	7.78145	3,703.97
48	100%	" "	3,102.5	8.04598	24,962.65
50	100%	" "	41.0	8.43736	345.93
52	100%	" "	222.7	8.75055	1,948.75
58	100%	" "	497.0	9.51939	4,731.14
60	100%	" "	339.0	13.22074	4,481.83
84	100%	" "	210.0	13.70749	2,878.57
112	100%	" "	8.6	18.41655	158.38
					$2,199,936.04

[fol. 10182]

Fiber Conduit:

1	100%	O.B.T.Co.	443.0	.55928	$247.76
2	100%	" "	5,743.0	.60953	3,500.53
3	100%	" "	3,849.0	.74124	2,853.03
4	98.738%	" "	11,208.8	.89979	9,959.87
5	100%	" "	4,710.7	1.12734	5,310.56
6	100%	" "	1,436.9	1.11679	1,604.72
7	100%	" "	879.0	1.71437	1,506.93
8	100%	" "	1,107.2	1.42342	1,576.01
9	100%	" "	2.0	1.48931	2.98
10	100%	" "	263.8	1.81026	477.55
12	100%	" "	113.0	1.90732	215.53
16	100%	" "	30.1	2.40637	72.43
25	100%	" "	11.0	3.47784	38.26
42	100%	" "	32.0	5.37609	172.03
					$27,538.20

Sewer Tile:

1	100%	O.B.T.Co.	10,514.9	.75542	$7,943.17
2	100%	" "	6,209.0	.99089	6,152.44
3	100%	" "	186.1	1.40067	260.66
4	99.537%	" "	1,993.6	1.54271	3,061.37
5	75.00%	" "	342.0	2.15101	551.73

[fol. 10183]

6	50.00%	O.B.T.Co.	81.0	2.25541	$91.34
8	100%	" "	116.0	2.92153	338.90
10	100%	" "	18.0	4.12249	74.20
16	100%	" "	17.6	5.14660	90.58
					$18,564.29

Creosoted Wood:

1	100%	O.B.T.Co.	7,441.0	.48168	$3,584.18
2	100%	" "	1,945.3	.73195	1,423.86
3	100%	" "	2,190.5	.98122	2,149.86

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange —Underground Conduit—Continued

Main Underground Conduit

Creosoted Wood:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
4	65.534%	O.B.T.Co.	1,110.0	1.18160	$859.50
5	100%	" "	6.4	1.59768	10.23
6	99.158%	" "	3,073.3	1.63819	4,992.22
7	100%	" "	107.6	2.06449	222.14
8	100%	" "	604.6	2.08118	1,258.28
9	64.639%	" "	943.8	2.29546	1,400.23
10	94.161%	" "	2,491.0	2.68674	6,302.02
11	90.00%	" "	194.0	2.74513	479.30
30	100%	" "	74.0	6.86060	507.68
					$23,189.00

[fol. 10184]

Iron Pipe:

1	100%	O.B.T.Co.	1,358.1	.83717	$1,136.96
2	100%	" "	1,511.7	1.16530	1,761.58
3	100%	" "	346.5	1.57491	545.71
4	100%	" "	857.0	2.16228	1,853.07
5	100%	" "	489.3	2.51676	1,231.45
6	92.043%	" "	950.7	3.18830	2,789.76
7	100%	" "	100.0	3.32526	332.53
8	100%	" "	429.1	3.64651	1,564.72
9	100%	" "	279.0	4.16584	1,162.27
10	100%	" "	64.0	4.49397	287.61
12	98.786%	" "	348.1	5.33524	1,834.79
21	100%	" "	18.0	8.91112	160.40
25	100%	" "	400.0	10.42500	4,170.00
36	98.40%	" "	72.0	14.77823	1,047.04
					$19,877.89

Wood Box	356.0	1.07824	$383.85
Concrete Box	64.1	1.75907	112.76
Tunnel 4'x5'	50.0	12.23561	611.78
Trench for Buried Cable	12,830.0	.20125	2,582.04
Manholes	Number		
98.0584774%	8,722.0	192.30060	$1,644,681.72

[fol. 10185]

Subsidiary Underground Conduit

Single Duct Tile:

1	100%	O.B.T.Co.	252,813.0	.93645	$236,746.73
2	99.94%	" "	174,851.2	1.01148	176,751.78
3	99.898%	" "	39,947.4	1.31220	52,365.57
4	98.759%	" "	12,243.5	1.62857	19,694.94
5	100%	" "	1,060.2	1.70359	1,806.15
6	99.530%	" "	2,813.0	1.77864	4,979.84
7	100%	" "	212.6	2.50616	532.80
8	97.589%	" "	321.5	2.20800	692.65
11	100%	" "	118.0	2.63646	311.10
					$493,881.56

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Conduit—Continued

Subsidiary Underground Conduit

Multiple Duct Tile:

Number ducts			Quantity trench feet	Unit cost	Total reproduction cost
2	99.063%	O.B.T.Co.	45,443.9	.65153	29,330.45
3	99.966%	" "	10,901.0	.83244	9,071.34
4	94.486%	" "	7,145.2	.88006	5,941.46
5	100%	" "	526.4	1.06573	561.00
6	100%	" "	2,178.8	1.16756	2,543.88
7	100%	" "	240.5	1.40601	338.14
8	100%	" "	1,079.2	1.37022	1,478.74
9	100%	" "	76.0	1.79982	136.79
10	100%	" "	55.0	1.84042	101.22
12	100%	" "	103.0	2.04725	210.86
24	100%	" "	3.0	3.81037	11.43
25	100%	" "	45.0	3.91119	176.00
					$49,901.31

[fol. 10186]

Fiber Conduit:

1	100%	O.B.T.Co.	21,569.8	.76970	$16,602.28
2	100%	" "	8,868.6	.81994	7,271.71
3	100%	" "	1,139.4	.96507	1,099.60
4	100%	" "	478.0	1.19661	571.98
6	100%	" "	39.0	1.01755	39.68
12	100%	" "	3.0	2.04918	6.15
					$25,591.40

Sewer Tile:

1	100%	O.B.T.Co.	155,390.7	.87196	$135,494.47
2	100%	" "	77,076.3	1.10744	85,357.38
3	99.15%	" "	15,564.4	1.51722	23,415.56
4	97.878%	" "	4,012.9	1.92402	7,560.44
5	91.017%	" "	463.1	2.33384	991.65
6	96.748%	" "	41.0	2.37195	94.09
8	100%	" "	21.0	3.49170	73.33
9	100%	" "	52.0	3.22962	167.94
					$253,154.86

[fol. 10187]

Iron Pipe:

1	100%	O.B.T.Co.	31,540.4	.70884	$22,357.10
2	100%	" "	11,377.4	1.06622	12,130.81
3	99.463%	" "	1,801.0	1.42388	2,550.60
4	100%	" "	913.6	1.81059	1,654.15
5	100%	" "	41.0	2.17048	88.99
6	100%	" "	62.7	2.52787	158.50
					$38,940.14

Creosoted Wood:

1	100%	O.B.T.Co.	48,417.5	.59898	$29,001.11
2	100%	" "	7,254.6	.84922	6,160.75
3	100%	" "	567.7	1.09851	623.63
4	100%	" "	36.2	1.29815	46.99
					$35,832.48

Tunnel 4'x5'

	100%	O.B.T.Co.	40.0	12.28541	$489.41

[fol. 10188] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable

Size cable Number pairs	Gauge		Quantity feet	Unit cost	Total reproduction cost
54	13	27 Quad	21.0	1.07934	$22.67
24	14		5,370.0	.56802	3,050.27
6	19		2,262.0	.14103	319.01
8	19		4,561.0	.15896	725.02
11	19		3,079.0	.17749	546.49
12	19		850.0	.18758	159.44
16	19		5,580.0	.20318	1,133.74
21	19		5,501.0	.22714	1,249.50
26	19		46,452.0	.25116	11,666.88
31	19		3,420.0	.27477	939.71
41	19		2,332.0	.32161	749.99
51	19		88,939.0	.36493	32,456.51
61	19		4,306.0	.40598	1,748.15
71	19		274.0	.44987	123.26
76	19		37,797.0	.47200	17,840.18
91	19		1,344.0	.53741	722.28
101	19		495,856.5	.57802	286,614.97
111	19		1,294.0	.62019	802.53
116	19		777.0	.64141	498.38
[fol. 10189]					
121	19		666.0	.66282	441.44
126	19		19,919.0	.68380	13,620.61
131	19		555.0	.70369	390.55
141	19		2,795.0	.75570	2,112.18
152	19		224,978.0	.79471	178,792.27
162	19		5,031.0	.83702	4,211.05
167	19		1,147.0	.85784	983.94
172	19		338.0	.87869	297.00
177	19		12,138.0	.90019	10,926.51
187	19		2,016.0	.94194	1,898.97
202	19		652,776.0	1.00453	655,733.08
252	19		2,507.0	1.22696	3,075.99
303	19		432,046.5	1.41850	612,857.96
404	19		2,341.0	1.76512	4,132.15
455	19		52,057.0	1.92067	99,984.32
308	19	154 Quad	24.0	1.47971	35.51
					$1,947,789.57
[fol. 10190]					
26	20		4,808.0	.23129	1,112.04
51	20		3,254.0	.34609	1,126.18
76	20		3,131.0	.44538	1,394.48
91	20		179.0	.49001	87.71
101	20		4,959.0	.55863	2,770.25
126	20		1,555.0	.64078	996.41
152	20		1,790.0	.72331	1,294.72
177	20		494.0	.80510	397.72
202	20		36,230.0	.89025	32,253.76
303	20		89,106.0	1.31869	117,503.19
404	20		4,779.0	1.72383	8,238.18
					$167,174.64

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Continued

Size Cable Number Pairs	Gauge		Quantity Feet	Unit Cost	Total Reproduction Cost
1	22		467.0	.10371	$48.43
6	22		120.0	.11608	13.93
11	22		427.0	.13917	59.43
16	22		1,288.0	.15566	200.49
21	22		232.0	.17240	40.00
26	22		63,888.0	.18349	11,722.81
31	22		22.0	.19561	4.30
[fol. 10191]					
41	22		362.0	.22085	$79.95
51	22		137,238.0	.24697	33,893.67
61	22		441.0	.26932	118.77
76	22		7,792.0	.31255	2,435.39
101	22		215,962.5	.38270	82,648.85
121	22		445.0	.42485	189.06
126	22		1,802.0	.43722	787.87
152	22		67,790.2	.50037	33,920.18
177	22		1,376.0	.55518	763.93
202	22		339,042.0	.61001	206,819.01
252	22		370.0	.73667	272.57
303	22		205,095.5	.84977	174,284.00
404	22		871,608.5	1.10405	962,299.36
505	22		48.0	1.25454	60.22
606	22		668,669.5	1.40567	939,928.66
909	22		792,742.5	2.04210	1,618,859.46
[fol. 10192]					$4,069,450.34
16	24		446.0	.14236	$63.49
26	24		4,505.0	.16778	755.85
51	24		16,309.0	.22661	3,695.78
101	24		13,905.0	.32550	4,526.08
152	24		856.0	.42197	361.21
202	24		22,439.0	.52205	11,714.28
303	24		472.5	.73602	347.77
404	24		21,519.0	.92431	19,890.23
606	24		34,588.0	1.23901	42,854.88
909	24		49,464.0	1.66656	82,434.72
1212	24		272,454.0	2.16577	590,072.70
					$756,716.99
15	19				
101	22	Composite	2,206.0	.54006	$1,191.37
50	19				
75	20				
75	22				
302	19		8,634.0	.80199	6,924.38
3	19	151 Quad	23,970.0	1.76015	42,190.80
6	10	3 Quad A. T. & T. Co.			
24	13	6 Quad A. T. & T., 6 Quad Toll			
278	22	Exchange 48.90%	4,050.0	1.42594	2,824.07
[fol. 10193]					
6	10	3 Quad A. T. & T. Co.			
24	13	9 Quad A. T. & T., 3 Quad Toll			

Company Wide Case. Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Continued

Size cable Number pairs	Gauge		Quantity feet	Unit cost	Total reproduction cost
278	22	Exchange 48.91%	1,848	1.42594	$1,288.91
14	13	Toll, 7 Quad			
34	16	Toll, 17 Quad			
303	22	Exchange 54.84%	9,906	1.45598	7,909.61
14	13	7 Quad Toll			
429	22	Exchange 79.17%	11,864	1.46701	13,779.18
24	13	12 Quad Toll			
363	22	Exchange 65.23%	10,177	1.47274	9,776.78
32	19	16 Quad Toll			
268	19	Exchange 89.33%	27,706	1.44522	35,768.91
51	13				
86	19		1,341	1.35717	1,819.96
19	14				
35	19		2,568	.63043	1,618.94
21	14				
5	19		2,105	.54579	1,148.89
30	14				
150	19		1,918	1.23558	2,369.84
30	16				
70	19		21,357	.77718	16,598.23
3	14				
45	19		9,089	.68297	6,207.51
28	16	14 Quad Toll			
220	19	Exchange 79.67%	32,877	1.37055	35,898.95

[fol. 10194]

30	16	Toll			
220	19	Exchange 78.53%	45,081	1.36293	$48,250.58
37	16	Toll			
227	19	Exchange 75.37%	36,734	1.43182	39,641.94
38	16	19 Quad Toll			
227	19	Exchange 74.87%	11,775	1.48355	13,078.83
25	19				
125	22		2,348	.62278	1,462.29
25	19				
175	22		3,095	.77173	2,388.50
25	19				
225	22		1,591	.85113	1,354.15
25	19				
275	22		2,029	.97631	1,980.93
100	19				
100	22		3,950	.89108	3,519.77
100	19				
300	22		3,682	1.29456	4,766.57
202	19				
253	22		18,755	1.72195	32,295.17
24	13	12 Quad Toll			
44	16	17 Quad Toll 5 Quad A. T. & T.			
126	19	Exchange 40.56%	19,456	1.46293	11,544.57

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Continued

Size cable Number pairs	Gauge		Quantity feet	Unit cost	Total reproduction cost
21	14				
14	16				
40	19		11,889	.80914	$9,619.87
16	14				
22	16				
92	19		20,496	1.03067	21,124.61
[fol. 10195]					
9	14				
14	16				
117	19		12,732.0	.97731	12,443.11
24	14	12 Quad Toll			
26	16	Exchange 40.52%	22,535.0	.76910	7,022.81
96	16				
278	22		33,581.0	1.82494	61,283.31
16	13	8 Quad A. T. & T. Co.			
96	16	9 Quad A. T. & T., 39 Quad Toll			
26	19	Exchange 9.20%	2,921.0	1.35951	365.30
302	19	151 Quad			
1	22		242.0	1.82489	441.62
308	19	154 Quad			
2	22	1 Quad			
1	22		226.5	1.76396	399.54
104	19	52 Quad			
203	22		50.0	1.17325	58.66
202	19				
202	22		3,430.0	1.18139	4,052.17
202	19				
308	22		13,261.0	1.83935	24,391.62
					$488,802.25
[fol. 10196]					
		Subsidiary			
11	16		25.0	.41688	$10.42
2	19		2,452.0	.22429	549.96
6	19		161.0	.24473	39.40
8	19		203.0	.26317	53.42
11	19		2,975.0	.28297	841.84
16	19		1,983.0	.30886	612.47
21	19		2,668.0	.33327	889.16
26	19		31,297.0	.35814	11,208.71
31	19		665.1	.38217	254.18
41	19		680.0	.43055	292.77
51	19		31,212.0	.47588	14,853.17
61	19		1,603.3	.51114	819.51
66	19		172.0	.54805	94.26
76	19		2,476.0	.59428	1,471.44
101	19		8,874.4	.70438	6,250.95
121	19		994.8	.79183	787.71
126	19		393.0	.81340	319.67
152	19		4,380.6	.92694	4,060.55
167	19		118.0	.99194	117.05

[fol. 10197] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Subsidiary—Continued

Size cable Number pairs	Gauge	Quantity feet	Unit cost	Total reproduction cost
177	19	926.0	1.03489	$958.31
202	19	3,788.0	1.14323	4,330.58
252	19	215.0	1.36204	292.84
303	19	1,251.9	1.56015	1,953.15
104	19	480.0	1.93688	929.70
				$51,980.78
11	20	108.0	.27155	$29.33
26	20	4,199.0	.33822	1,420.19
51	20	1,834.0	.45688	837.92
76	20	435.0	.56720	246.73
101	20	2,163.0	.68379	1,479.04
126	20	50.0	.76922	38.46
152	20	158.0	.85633	135.39
202	20	321.0	1.02764	329.87
303	20	49.0	1.45893	71.49
				$4,588.33
[fol. 10198]				
1	22	51.0	.20687	$10.55
2	22	32.0	.21284	6.81
6	22	1,351.5	.21990	297.19
11	22	16,227.5	.24341	3,949.94
16	22	36,528.0	.26141	9,548.78
21	22	2,394.0	.27900	667.93
26	22	404,329.5	.29049	117,453.68
31	22	1,055.8	.30310	320.01
41	22	108.0	.32863	35.49
51	22	374,886.3	.35606	133,482.02
61	22	3,671.0	.38078	1,397.84
76	22	14,381.0	.42543	6,118.11
91	22	58.0	.46306	26.86
101	22	163,848.0	.49083	80,421.51
111	22	242.0	.51353	124.27
121	22	1,141.0	.53591	611.47
126	22	263.0	.54750	143.99
152	22	21,641.0	.63076	13,650.28
[fol. 10199]				
202	22	76,195.0	.74612	$56,850.61
303	22	11,506.5	.99458	11,444.13
404	22	25,876.0	1.23683	32,004.21
606	22	2,917.0	1.57272	4,587.62
909	22	598.0	2.25604	1,349.11
				$474,502.41
11	24	177.0	.23384	$41.28
16	24	1,361.0	.24821	337.81
21	24	57.0	.26196	14.93
26	24	18,819.0	.27501	5,175.41
51	24	113,723.5	.33548	38,151.96
101	24	63,817.0	.44050	28,111.39
152	24	685.0	.54291	371.89
202	24	23,793.5	.65634	15,616.63

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Subsidiary—Continued

Size cable Number pairs	Gauge		Quantity feet	Unit cost	Total reproduction cost
303	24		2,339.5	.88119	$2,061.54
404	24		13,279.5	1.07980	14,339.20
606	24		1,364.0	1.41529	1,930.46
909	24		225.0	1.86099	418.72
1212	24		914.0	2.42072	2,212.54
					$103,783.76

[fol. 10200]

50	19				
75	20				
75	22	Composite	154.0	.79312	$122.14
24	13	12 Quad Toll			
363	22	Exchange 65.23%	55.0	1.48874	53.45
51	13				
86	19		125.0	1.37297	171.62
50	19				
150	22		223.0	.81443	181.62
24	14	12 Quad Toll			
26	16	Exchange 40.52%	277.0	.78391	87.95
32	19	16 Quad Toll			
268	19	Exchange 89.33%	412.0	1.46117	537.71
16	13	8 Quad A. T. & T.			
96	16	48 Quad A. T. & T. & Toll			
26	19	Exchange 9.2%	107.0	1.37531	31.48
38	16	19 Quad Toll			
227	19	Exchange 74.87%	105.0	1.49955	117.86
					$1,285.83

[fol. 10201]

Terminals

Outside Unprotected:

Size	Quantity	Unit cost	Total reproduction cost
11 Pr.	251	6.82650	$1,713.45
16 Pr.	1,445	8.23923	11,905.69
26 Pr.	346	11.43738	3,957.33
31 Pr.	4	14.28204	57.13
41 Pr.	1	16.72994	16.73
51 Pr.	5	19.17990	95.90
76 Pr.	1	21.49892	21.50
121 Pr.	1	29.85150	29.85
			$17,797.58

Outside Protected:

1 Pr.	2	3.16736	$6.33
2 Pr.	1	3.91729	3.92
3 Pr.	1	11.80532	11.81
8 Pr.	1	12.73697	12.74
11 Pr.	183	16.86322	3,085.97
16 Pr.	189	21.29804	4,025.33
21 Pr.	8	27.56378	220.51
26 Pr.	1,868	39.89043	74,515.32
31 Pr.	3	30.07775	90.23
51 Pr.	1,843	64.11336	118,160.92

[fol. 10202] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Terminals—Continued

Size		Quantity	Unit cost	Total reproduction cost
Outside Protected:				
61 Pr.		12	68.15937	$817.91
76 Pr.		67	71.96951	4,821.96
101 Pr.		857	116.60957	99,934.40
101 Pr.	62% Exchange 38% Toll	1	116.60957	72.30
121 Pr.		26	113.26444	2,944.88
126 Pr.		2	117.31035	234.62
152 Pr.		177	160.23214	28,361.09
202 Pr.		558	204.59407	114,163.49
303 Pr.		67	365.18226	24,467.21
303 Pr.	74.87% Exchange 25.13% Toll	1	365.18226	273.52
404 Pr.		155	457.65933	70,937.20
				$547,161.66
Inside Unprotected:				
11 Pr.		60	3.52557	$211.53
13 Pr.		6	4.49983	27.00
16 Pr.		167	4.42890	739.63
21 Pr.		52	5.47196	284.54
26 Pr.		175	9.60864	1,681.51
32 Pr.		75	7.84733	588.55
42 Pr.		71	9.94898	706.38
52 Pr.		100	13.58553	1,358.55

[fol. 10203]

Inside Unprotected:				
66 Pr.		1	15.18410	$15.18
76 Pr.		5	17.84672	89.23
101 Pr.		32	22.47621	719.24
104 Pr.		58	23.71871	1,375.69
111 Pr.		1	26.08027	26.08
126 Pr.		4	28.89379	115.58
152 Pr.		9	34.00473	306.04
156 Pr.		19	34.58601	657.13
176 Pr.		1	39.85619	39.86
202 Pr.		27	45.59227	1,230.99
208 Pr.		42	45.84993	1,925.70
215 Pr.		1	47.30731	47.31
225 Pr.		1	49.40483	49.40
240 Pr.		1	52.52884	52.53
250 Pr.		2	55.70055	111.40
260 Pr.		3	57.52275	172.57
303 Pr.		9	66.04679	594.42
312 Pr.		19	69.35818	1,317.81
320 Pr.		2	71.06827	142.14
404 Pr.		10	64.30397	643.04
416 Pr.		31	66.48532	2,061.04
420 Pr.		1	67.28730	67.29

[fol. 10204]

450 Pr.		2	72.62682	$145.25
505 Pr.		1	74.11664	74.12

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Exchange Underground Cable—Terminals—Continued

Inside Unprotected:

Size	Quantity	Unit cost	Total reproduction cost
606 Pr.	7	87.31620	$611.21
624 Pr.	10	88.99418	889.94
720 Pr.	1	102.19200	102.19
808 Pr.	4	113.71533	454.86
832 Pr.	4	119.46724	477.87
858 Pr.	1	122.99773	123.00
970 Pr.	1	137.52527	137.53
1092 Pr.	1	153.44527	153.45
1200 Pr.	13	168.60837	2,191.91
1400 Pr.	2	194.91697	389.83
1616 Pr.	1	221.92393	221.92
2040 Pr.	1	287.89538	287.90
2160 Pr.	1	303.57994	303.58
3000 Pr.	2	413.35321	826.71
3080 Pr.	1	423.80854	423.81
5656 Pr.	1	760.45213	760.45
			$25,932.89

[fol. 10205]

Inside Protected:

6 Pr.	3	11.56380	$34.69
11 Pr.	52	17.22917	895.92
16 Pr.	112	29.51648	3,305.85
26 Pr.	250	34.71795	8,679.49
31 Pr.	1	39.71503	39.72
51 Pr.	137	45.54177	6,239.22
52 Pr.	1	45.11274	45.11
76 Pr.	2	66.77353	133.55
101 Pr.	54	86.96791	4,696.27
152 Pr.	8	98.76928	790.15
202 Pr.	22	128.93353	2,836.54
208 Pr.	4	71.85352	287.41
252 Pr.	1	83.62914	83.63
303 Pr.	3	99.51792	298.55
312 Pr.	2	106.62270	213.25
404 Pr.	5	142.10392	710.52
606 Pr.	3	104.29887	312.90
1150 Pr.	1	193.27022	193.27
1212 Pr.	3	203.10430	609.31
2600 Pr.	1	433.76874	433.77
			$30,839.12

[fol. 10206] Company Wide Case, Allensworth Exhibit 3—Continued

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Exchange Underground Cable

Loading Cases

Description		Quantity	Unit cost	Total reproduction cost
No. 10 Case	37 No. T-545 Coils	1	930.28	$930.28
No. 22 C. Case	50 No. 554 Coils	12	985.49	11,825.88
No. 22 C. Case	13 No. 574 Coils, Toll 37 No. 574 Coils, Exch. 74%	1	623.24	461.20
No. 22 C. Case	37 No. 574 Coils, Toll 13 No. 574 Coils, Exch. 26%	1	623.24	162.04
No. 22 C. Case	50 No. 574 Coils	30	623.24	18,697.20
No. 23 B. Case	35 No. 574 Coils	2	484.29	968.58
No. 23 D. Case	49 No. 508 Coils	4	784.55	3,138.20
No. 23 E. Case	63 No. 508 Coils	42	977.68	41,062.56
No. 23 E. Case	63 No. 574 Coils	7	755.98	5,291.86
No. 23 E. Case	37 No. 554 Coils, Toll 26 No. 554 Coils, Exch. 41.27%	4	1,173.29	1,935.93
No. 23 L. Case	75 No. 554 Coils	19	1,365.86	25,951.34
No. 23 L. Case	75 No. 574 Coils	7	885.36	6,197.52
No. 23 E. Case	30 No. 508 Coils, Toll 33 No. 508 Coils, Exch. 52.38%	5	977.68	2,561.52
No. 23 E. Case	28 No. 514 Coils, Toll 35 No. 514 Coils, Exch. 55.56%	4	1,449.95	3,218.89
No. 27 E. Case	24 No. 581 A. Coils 48 No. 582 A. Coils	4	1,429.25	5,717.00
No. 23 G. Case	21 No. 582 A. Coils	1	405.89	405.89
No. 28 G. Case	7 No. 582 A. Coils	2	151.02	302.04
				$128,827.93

[fol. 10207]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—House Cable

Size cable Number pairs	Gauge	Quantity feet	Unit cost	Total reproduction cost
1	19	200.0	.46583	$93.17
11	19	844.0	.59241	499.99
16	19	100.0	.64180	64.18
21	19	351.0	.68774	241.40
26	19	1,997.0	.73479	1,467.38
31	19	31.0	.78565	24.36
41	19	29.0	.88384	25.63
51	19	1,666.0	.97080	1,617.35
76	19	283.0	1.20023	339.67
101	19	1,906.0	1.42113	2,708.67
167	19	92.0	1.99851	183.86
102	19	65.0	2.28931	148.81
				$7,414.47
26	20	635.0	.70238	446.01
51	20	230.0	.93944	216.07
101	20	111.0	1.38498	153.73
				$815.81

[fol. 10208] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—House Cable—Continued

Size cable Number pairs	Gauge	Quantity feet	Unit cost	Total reproduction cost
6	22	4,104.0	.47957	$1,968.16
11	22	44,574.8	.52428	23,369.68
16	22	89,922.9	.56355	50,676.05
21	22	25,475.6	.59937	15,269.31
26	22	146,174.0	.62531	91,404.06
31	22	3,121.0	.65795	2,053.46
36	22	25.0	.68533	17.13
41	22	1,463.3	.71378	1,044.47
51	22	99,621.4	.77174	76,881.82
61	22	2,079.5	.82775	1,721.31
76	22	5,990.5	.91662	5,491.01
101	22	45,801.7	1.06052	48,573.62
121	22	141.0	1.15932	163.46
126	22	632.0	1.18552	749.25
152	22	5,574.8	1.35801	7,570.63
202	22	23,060.1	1.60561	37,025.53
227	22	70.0	1.72964	121.07
253	22	162.0	1.85451	300.43
303	22	4,017.0	2.14420	8,613.25
404	22	4,942.6	2.64724	13,084.25
606	22	3,205.0	3.44874	11,053.21
909	22	295.0	4.82951	1,424.71
				$398,575.87
[fol. 10209]				
11	24	736.0	.50773	$373.69
16	24	3,206.0	.54146	1,735.92
26	24	17,163.5	.60012	10,300.16
51	24	36,169.5	.73802	26,693.81
76	24	14.0	.86145	12.06
101	24	16,425.5	.97592	16,029.97
152	24	196.0	1.20736	236.64
202	24	9,474.0	1.45669	13,800.68
303	24	853.0	1.92928	1,645.68
404	24	4,136.0	2.36289	9,772.91
606	24	1,028.0	3.15409	3,242.40
909	24	399.0	4.20399	1,677.39
1212	24	453.0	5.62917	2,550.01
				$88,071.32

[fol. 10210] Terminals

Outside Unprotected:

Size	Quantity	Unit cost	Total reproduction cost
11 Pr.	48	6.95886	$334.03
16 Pr.	77	8.44415	650.20
26 Pr.	27	11.78318	318.15
31 Pr.	1	14.20311	14.20
51 Pr.	2	19.08433	38.17
			$1,354.75
Outside Protected:			
11 Pr.	5	22.67085	$113.35
16 Pr.	5	28.75156	143.76
26 Pr.	11	29.62217	325.84

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—House Cable—Terminals—Continued

Size	Quantity	Unit cost	Total reproduction cost
Outside Protected:			
51 Pr.	7	52.42030	$366.94
101 Pr.	1	91.32009	91.32
152 Pr.	1	131.91942	131.92
202 Pr.	1	172.95279	172.95
			$1,346.08
Inside Unprotected:			
6 Pr.	34	2.93687	$99.85
7 Pr.	1	3.26926	3.27
11 Pr.	927	3.89299	3,608.80
13 Pr.	83	5.16016	428.29
16 Pr.	1,923	4.83462	9,296.97
21 Pr.	519	5.97911	3,103.16
23 Pr.	27	7.37876	199.23
26 Pr.	674	8.11203	5,467.51
32 Pr.	968	8.40935	8,140.25
[fol. 10211]			
Inside Unprotected:			
42 Pr.	119	10.72006	$1,275.69
51 Pr.	7	14.71663	103.02
52 Pr.	477	14.88033	7,097.92
62 Pr.	12	14.84500	178.14
76 Pr.	20	19.46857	389.37
101 Pr.	60	26.33883	1,580.33
104 Pr.	167	25.92429	4,329.35
121 Pr.	2	27.56403	55.13
126 Pr.	2	28.38249	56.76
152 Pr.	4	40.32132	161.28
156 Pr.	41	37.44468	1,535.23
202 Pr.	15	44.73943	671.09
208 Pr.	99	49.40412	4,891.00
260 Pr.	15	60.59061	908.86
303 Pr.	4	76.07835	304.31
312 Pr.	18	75.25599	1,354.61
350 Pr.	1	88.88900	88.89
404 Pr.	6	94.26378	565.58
450 Pr.	1	110.98759	110.99
416 Pr.	16	98.86219	1,581.80
480 Pr.	1	117.21788	117.22
606 Pr.	1	110.86349	110.86
[fol. 10212]			
Inside Unprotected:			
624 Pr.	1	111.67827	$111.68
808 Pr.	1	147.72207	147.72
909 Pr.	1	164.82981	164.83
1212 Pr.	1	216.15712	216.16
4160 Pr.	1	726.05073	726.05
			$59,181.20
Inside Protected:			
11 Pr.	2	17.22917	$34.46
12 Pr.	2	18.13724	36.27
16 Pr.	23	29.51648	678.88
21 Pr.	3	37.25598	111.77

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—House Cable—Terminals—Continued

Inside Protected:

Size	Quantity	Unit cost	Total reproduction cost
26 Pr.	30	34.71795	$1,041.54
32 Pr.	4	40.62310	162.49
42 Pr.	2	48.53524	97.07
51 Pr.	9	56.70782	510.37
101 Pr.	11	86.96791	956.65
202 Pr.	2	89.89246	179.78
303 Pr.	1	128.58995	128.59
404 Pr.	5	97.23864	486.19
505 Pr.	1	121.15322	121.15
606 Pr.	1	143.74726	143.75
1212 Pr.	2	210.79046	421.58
			$5,110.54

[fol. 10213] The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Exchange Submarine Cable

Size Cable

Number pairs	Gauge	Quantity feet	Unit cost	Total reproduction cost
16	16	2,500.0	1.92596	$4,814.90
152	19	1,094.0	3.68628	4,032.79
182	19	400.0	3.88423	1,553.69
252	19	730.0	4.40116	3,212.85
303	22	419.0	3.79650	1,590.73
404	22	400.0	4.18281	1,673.12
				$16,878.08

[fol. 10214]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Exchange Outside Plant Interior Block Wires

Number	Unit cost	Total reproduction cost
18,235	4.06969	$74,210.80

[fol. 10215]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Pole Lines

Poles

Size	Class	Quantity	Unit cost	Total reproduction cost
15'	C	327.8	6.536	$2,142.50
18'	C	573.1	7.173	4,110.84
20'	C	16,961.3	7.649	129,736.98
22'	C	5,158.5	10.750	55,453.87
25'	C	102,143.4	12.193	1,245,434.47
30'	C	63,192.2	15.565	983,586.59
35'	C	28,374.1	24.480	694,597.97
40'	C	9,640.1	32.404	312,377.80
45'	D	3,692.2	36.807	135,898.80
50'	B	1,239.0	47.147	58,415.14

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Pole Lines—Continued

Poles				
Size	Class	Quantity	Unit cost	Total reproduction cost
55′	B	497.8	56.112	$27,932.55
60′	B	125.3	69.463	8,703.71
65′	B	22.2	92.212	2,047.11
70′	B	6.0	110.661	663.97
75′	B	1.0	131.406	131.40
115′		1.0	210.150	210.15
130′	Steel	1.0	1,028.979	1,028.98
				$3,662,472.83

Cross Arms				
Size	Kind			
10′-10	Pin Fir	432,451.0	2.4038	$1,039,525.71

[fol. 10216] The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Aerial Cable

Size cable						
Number pairs	Gauge			Quantity feet	Unit cost	Total reproduction cost
14	13	7	Quad	772	.50911	$393.04
16	13	8	"	151	.55161	83.30
24	13	12	"	602	.67379	405.62
38	13	19	"	1,807	.87830	1,587.08
48	13	24	"	130	1.00675	130.88
52	13	26	"	13	1.06511	13.84
5	14			2,688	.32284	867.79
11	14			2,893	.40473	1,170.88
12	14			377	.41614	156.89
14	14			125	.43900	54.88
16	14			230	.46202	106.26
51	14			174	.81391	141.62
24	14	12	Quad	242	.61997	150.03
5	16			84	.29522	24.80
11	16			1,434	.37810	542.20

[fol. 10217]

21	16			13	.45982	5.98
26	16			1,152	.50914	586.53
31	16			291	.55461	161.39
51	16			11	.68984	7.59
14	16	7	Quad	4,992	.40011	1,997.35
16	16	8	"	785	.41937	329.20
18	16	9	"	283	.43861	124.13
20	16	10	"	5,794	.45539	2,638.53
24	16	12	"	4,248	.47689	2,025.83
38	16	19	"	4,964	.62504	3,102.70
44	16	22	" 36.36%	660	.67116	161.06
54	16	27	"	376	.73158	275.07
74	16	37	" 33.33%	13	.89484	3.88
104	16	52	" 33.33%	14	1.11265	5.19
5	19			131	.20862	27.33

[fol. 10218] Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Aerial Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
11	19		476	.23357	$111.18
16	19		347	.26026	90.31
21	19		24	.28332	6.80
26	19		140	.30589	42.82
51	19		1,422	.41546	590.78
76	19		1,230	.51343	631.52
202	19		12	1.03313	12.40
14	19	7 Quad	150	.33427	50.14
38	19	19 "	72	.45635	32.86
6	22		175	.18792	32.89
16	22		1,260	.21379	269.38
26	22		3,874	.23611	914.69
51	22		4,012	.29707	1,191.84
152	22		12	.52456	6.29
404	22		134	.96697	129.57
[fol. 10219]					
51	24		242	.29358	$71.05
202	24		28	.56787	15.90
404	24		9	.93732	8.43
16	13	8 Quad			
96	16	48 "			
1	19	Toll 61.05%	86,175	1.25722	66,142.14
38	16				
101	22		262	.85620	224.32
16	13	8 Quad			
96	16	48 "			
51	19		13	1.42873	18.57
24	16	12 Quad			
92	19	46 "			
2	22	Toll 59.94%	90,106	.91469	49,401.98
14	13	7 Quad			
34	16	17 "	806	.79682	642.24
24	13	12 Quad			
51	19		1,145	.88223	1,010.15
48	16	24 Quad			
54	19	27 " 89.33%	18,566	.92727	15,378.78
38	16	19 Quad			
112	19	56 " 33.01%	27,835	1.08661	9,984.13
112	16	56 Quad			
82	19	41 " 2.61%	9,256	1.45610	351.77
[fol. 10220]					
54	16	27 Quad			
208	19	104 "			
2	22	1 " 19.72%	209,774	1.73104	$71,608.68
24	19	12 Quad			
2	22	1 "	750	.33565	251.74

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Aerial Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
104	19	52 Quad			
202	22		19,420	1.17044	$22,729.95
104	19	52 Quad			
404	22		2,016	1.70694	3,441.19
104	19	52 Quad			
1	22		5,417	.74617	4,042.00
54	16	27 Quad			
101	24		4,655	.95621	4,451.16
54	16	27 Quad			
202	24		3,842	1.13841	4,373.77
54	16	27 Quad			
404	24		780	1.46264	1,140.86
84	16	42 Quad			
152	19	76 "			
1	22	16.82%	224,294	1.71331	64,636.76
84	16	42 Quad			
152	19	76 "			
1	22	9.36%	10,958	1.71331	1,757.29
[fol. 10221]					
16	13	8 Quad A.T.&T.			
18	16	9 " "			
78	16	39 " Toll 55.30%			
26	19	Exchange	41,976	1.39327	$32,341.67
25	16	Toll 49.88%			
101	22	Exchange	296	.73054	107.86
25	16	Toll 45.84%			
126	22	Exchange	591	.78293	209.80
25	16	Toll 40.75%			
152	22	Exchange	1,378	.86793	487.37
14	16	Toll 35.79%			
101	19	Exchange	319	.81953	98.13
					$376,322.03

[fol. 10222]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Aerial Cable

Terminals

Outside Unprotected:

Size	Quantity	Unit cost	Total reproduction cost
10 Pr.	31	6.40528	$198.56
15 Pr.	41	7.70627	315.95
25 Pr.	5	10.65188	53.25
100 Pr.	1	25.19767	25.20
			$592.96

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Aerial Cable—Terminals—Continued

Outside Protected:

Size	Quantity	Unit cost	Total reproduction cost
10 Pr.	2	14.29595	$28.59
20 Pr.	3	21.95728	65.87
25 Pr.	23	22.53640	518.34
30 Pr.	1	30.10083	30.10
50 Pr.	15	43.42760	651.41
100 Pr.	3	76.19135	228.57
200 Pr.	2	144.95466	289.91
300 Pr.	1	317.30215	317.30
50 Pr. O.B.T. 36.36%	1	43.42760	15.78
			$2,145.87

[fol. 10223]

Loading Cases

	Description	Quantity	Unit cost	Total reproduction cost
No. 23 Case	63 No. 508 Coils	3	999.16	$2,997.48
No. 27 E. Case	27 No. 562 A. Coils A. T. & T. 36 No. 562 A. Coils O.B.T. 57.14%	5	1,060.59	3,030.10
No. 27 A. Case	24 No. 561 Coils 48 No. 562 Coils	20	1,417.77	28,355.40
No. 27 D. Case	15 No. 581 Coils 30 No. 582 Coils	7	956.78	6,697.46
No. 27 E. Case	24 No. 582 A. Coils A. T. & T. 12 No. 581 A. Coils A. T. & T. 24 No. 582 A. Coils O.B.T. 50% 12 No. 581 A. Coils O.B.T. 50%	15	1,450.74	10,880.55
No. 27 E. Case	5 No. 583 Coils A. T. & T. 10 No. 584 Coils A. T. & T. 19 No. 583 Coils O.B.T. 79.17% 38 No. 584 Coils O.B.T. 79.17%	34	1,413.48	38,047.70
No. 31 A. Case	35 No. 581 A Coils A. T. & T. 8 No. 581 A. Coils O.B.T. 18.60%	2	1,366.12	508.20
No. 32 B. Case	21 No. 587 Coils A. T. & T. 42 No. 584 Coils A. T. & T. 14 No. 587 Coils O.B.T. 40% 28 No. 584 Coils O.B.T. 40%	2	1,775.46	1,420.36
No. 32 B. Case	19 No. 587 Coils A. T. & T. 38 No. 584 Coils A. T. & T. 16 No. 587 Coils O.B.T. 45.72% 32 No. 584 Coils O.B.T. 45.72%	35	1,775.46	28,410.90
No. 27 E. Case	24 No. 581 A. Coils 48 No. 582 A. Coils	5	1,450.74	7,253.70
				$127,601.85

[fol. 10224] Company Wide Case. Allensworth Exhibit 3—Reproduction Cost—Toll Aerial Wire

Size	Kind	Miles	Unit cost	Total reproduction cost
.165 No. 8 B.W.G.	Bare Copper	23.640	93.074	$2,200.27
.128 No. 10 N.B.S.	Bare Copper	4,289.204	62.782	269,284.80
.104 No. 12 N.B.S.	Bare Copper	60,264.842	47.270	2,848,719.08
.080 No. 14 N.B.S.	Bare Copper	3,316.919	32.857	108,984.00
.064 No. 14 B.& S.	Bare Copper	92.409	26.139	2,415.48
				$3,231,603.63
.165 No. 8 B.W.G.	Bare Iron	15.395	41.421	$637.67
.148 No. 9 B.W.G.	Bare Iron	3,794.365	36.562	138,729.58
.134 No. 10 B.W.G.	Bare Iron	2,386.699	33.437	79,804.05
.109 No. 12 B.W.G.	Bare Iron	6,465.922	27.042	174,851.47
.083 No. 14 B.W.G.	Bare Iron	8.342	21.798	181.84
				$394,204.61
.104 No. 12 N.B.S.	Insulated Copper	1.383	87.215	$120.62
.080 No. 14 N.B.S.	Insulated Copper	1.300	74.182	96.44
.064 No. 14 B.& S.	Insulated Copper	.594	59.678	35.45
				252.51
.109 No. 12 B.W.G.	Insulated Iron	.348	85.040	29.59
.083 No. 14 B.W.G.	Insulated Iron	.247	72.026	17.79
				47.38
[fol. 10225]				
No. 14 B.& S.	Twisted Pair Copper	33.981	159.798	$5,430.10
No. 18 B.& S.	Twisted Pair Copper	11.943	124.831	1,490.86
No. 17 B.& S.	Tw. Pair Cop. Steel	120.191	131.751	15,835.28
				22,756.24
Phantom Circuit Material		11,484.450	2.054	23,589.06
		Number		
No. 26 B. Loading Cases & Coils		43	280.547	12,063.52
Total Toll Aerial Wire				$3,684,516.95

[fol. 10226] The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Underground Conduit

Main Underground Conduit

Single Duct Tile:

Number ducts		Quantity trench feet	Unit cost	Total reproduction cost
1	100% O.B.T. Co.	198.5	.74861	$148.60
2	100% " "	142.0	.82385	116.99
3	100% " "	51.0	1.10240	56.22
				$321.81

Multiple Duct Tile:

2	99.647% O.B.T. Co.	13,183.0	.86214	$11,325.50
4	28.416% " "	3,260.5	1.11241	1,030.64
6	100% " "	494.0	1.40751	695.30
				$13,051.44

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Conduit—Main Underground Conduit—Continued

Creosoted Wood:

Number ducts		Quantity trench feet	Unit cost	Total reproduction cost
1	100% O.B.T. Co.	48.0	.48168	$23.12
2	100% " "	60.0	.73195	43.92
				$67.04

Iron Pipe:

1	100% O.B.T. Co.	2,020.0	.83717	$1,691.08

Sewer Tile:

1	100% O.B.T. Co.	512.0	.75542	386.78
2	100% " "	30.0	.99089	29.73
3	100% " "	340.0	1.40067	476.22
				$892.73

Manholes:

		Number		
	83.019% O.B.T. Co.	53.0	192.30086	$8,461.24

[fol. 10227]The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Underground Cable

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
14	13		149.0	.42753	$63.70
27	13		347.0	.63553	220.88
37	13		410.0	.81602	334.57
14	13	7 Quad	314.0	.44296	139.09
24	13	12 Quad	1,451.5	.59820	868.29
38	13	19 Quad	6,395.0	.80946	5,176.50
54	13	27 Quad	10,866.0	1.01466	11.03
					$6,814.06
1	14		50.0	.18524	$9.26
10	14	5 Quad	240.0	.32057	76.94
12	14	6 Quad	514.0	.34981	179.80
16	14	8 Quad	4,094.0	.38154	1,562.02
24	14	12 Quad	12,760.0	.54267	6,924.47
26	14	13 Quad	8,069.0	.51533	4,158.20
38	14	19 Quad	8,398.0	.63453	5,328.78
54	14	27 Quad	26.0	1.10041	28.61
[fol. 10228]					$18,268.08
11	16		2,181.0	.30252	$659.80
16	16		891.0	.36241	322.91
21	16		366.0	.39218	143.54
26	16		467.0	.44370	207.21
51	16		6,763.0	.61634	4,168.31
76	16		1,870.0	.78564	1,469.15
101	16		3,063.0	1.00991	3,093.35

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
152	16		1.0	1.37422	$1.37
10	16	5 Quad	1,359.0	.22873	310.84
14	16	7 Quad	2,807.0	.33187	931.56
16	16	8 Quad	1,605.0	.35113	563.56
20	16	10 Quad	1,437.0	.38864	558.48
24	16	12 Quad	10,228.0	.41119	4,205.65
30	16	15 Quad	864.0	.45812	395.82
38	16	19 Quad	16,682.5	.54944	9,166.03
48	16	24 Quad	406.0	.58769	238.60
54	16	27 Quad	360.5	.65904	237.58
74	16	37 Quad	34.0	.82462	28.04
104	16	52 Quad	8.0	1.04261	8.34
152	16	76 Quad	1.0	1.63562	1.64
					$26,711.78
[fol. 10229]					
2	19		600.0	.12547	$75.28
11	19		841.0	.17934	150.823
16	19		20.0	.20334	4.07
21	19		3,775.0	.22650	855.04
26	19		4,330.0	.24927	1,079.34
31	19		301.0	.27168	81.78
41	19		15.0	.31628	4.74
51	19		3,463.0	.35739	1,237.64
76	19		626.0	.45966	287.75
101	19		3,776.5	.56042	2,116.43
152	19		5,775.0	.76711	4,430.06
224	19	12 Quad	345.0	.25759	88.87
38	19	19 Quad	111.0	.38060	42.25
54	19	27 Quad	55.0	.45743	25.16
74	19	37 Quad	61.0	.54638	33.33
104	19	52 Quad	49.5	.64113	31.74
150	19	75 Quad	5.5	.78196	4.30
308	19	154 Quad 42.86% O.B.T. Co.	9,173.0	1.41920	5,579.58
					$16,128.18
[fol. 10230]					
21	20		175.0	.21065	$36.86
26	22		3,453.0	.18524	639.63
51	22		41.0	.24563	10.07
76	22		15.0	.30813	4.62
152	22		46.0	.48741	22.42
202	22		69.0	.59174	40.83
303	22		26.0	.82004	21.32
404	22		134.0	1.03936	139.27
					$878.16
28	24		21.0	.17064	$3.58
32	19	16 Quad Toll 10.67%			
268	19		28,118.0	1.37993	4,140.07
24	13	12 Quad			
9	16		350.0	.65928	230.75

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
14	13	7 Quad			
34	16	17 Quad	1,171.0	.72516	$849.16
14	13	7 Quad			
40	16	20 Quad	9,188.0	.78752	7,235.73
6	10	3 Quad			
24	13	12 Quad 33.31% O.B.T. Co.	83.0	.77786	21.47
6	10	3 Quad			
24	13	12 Quad 16.66% O.B.T. Co.	57.0	.77786	7.39
24	14	12 Quad			
26	16	Toll 59.48% O.B.T. Co.	22,812.0	.72372	9,819.87
[fol. 10231]					
6	10	3 Quad			
24	13	12 Quad 46.61% O.B.T.Co.			
48	16	24 Quad	4,774.0	1.15014	2,559.29
14	13	7 Quad Toll 20.83%			
429	22		11,864.0	1.40052	3,461.10
16	13	8 Quad			
96	16	48 Quad 61.05% O.B.T.Co.			
1	19		3,998.0	1.21555	2,966.91
14	13	7 Quad			
34	16	17 Quad Toll 45.16%			
303	22		9,906.0	1.39010	6,218.61
28	16	14 Quad Toll 20.33%			
220	19		32,877.0	1.30931	8,751.30
30	16	Toll 21.47%			
220	19		45,081.0	1.30210	12,602.90
24	16	12 Quad			
92	19	46 Quad 59.94% O.B.T.Co.			
2	22		25,666.0	.84793	13,044.72
16	13	8 Quad			
96	16	48 Quad 55.30% O.B.T.Co.			
26	19		3,028.0	1.36068	2,278.46
6	10	3 Quad			
24	13	12 Quad Toll 17.02%			
278	22		4,050.0	1.36169	938.61
6	10	3 Quad			
24	13	12 Quad Toll 8.51%			
278	22		1,848.0	1.36169	214.19
37	16	Toll 24.63%			
227	19		36,734.0	1.36085	12,312.43
38	16	19 Quad Toll 25.13%			
227	19		11,880.0	1.36086	4,062.71
[fol. 10232]					
16	13	8 Quad			
96	16	48 Quad Toll 67.38%			
51	19		24,364.0	1.38990	22,817.29
308	19	154 Quad Toll 42.87%			
1	22		19,471.0	1.67797	14,006.35
24	13	12 Quad			
44	16	22 Quad Tol. 52.99%			
126	19		19,456.0	1.36078	14,029.23
11	10	5.5 Quad			
39	13	15 Quad Toll 28.68%			

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Cable—Continued

Size cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
56	16	28 Quad	9,199.0	1.37522	$3,628.24
24	13	12 Quad Toll 34.77%			
363	22		10,232.0	1.40595	5,001.95
112	16	56 Quad Toll 2.61%			
82	19	41 Quad	25,000.0	1.41721	924.73
38	16	19 Quad Toll 33.01%			
112	19	56 Quad	30,746.0	1.01657	10,317.47
24	16	12 Quad			
156	19	78 Quad Toll 30.40%			
2	22		1,655.0	1.11816	562.55
54	16	27 Quad			
208	19	104 Quad Toll 19.62%			
2	22	1 Quad	28,155.0	1.69711	9,374.84
38	16	19 Quad Toll 76.31%	25.0	.54944	10.49
54	16	27 Quad Toll 18.52%	28.0	.69579	3.62
152	19	Toll 27.63%	25.00	.76712	5.29
104	19	52 Quad Toll 40.39%	28.00	.64114	7.24
150	19	75 Quad Toll 28.00%	28.00	.79420	6.19
24	16	12 Quad			
1	19	Toll 100%	200.0	.41527	83.05
[fol. 10233]					
104	19	52 Quad			
1	22		235.0	.67504	158.63
104	19	52 Quad			
404	22		11,877.0	1.67296	19,869.75
38	13	19 Quad Toll 63.16%	731.0	.80946	373.73
48	16	24 Quad			
54	19	27 Quad	1,364.0	.88164	1,202.56
84	16	42 Quad			
152	19	76 Quad Toll 12.53%			
1	22		76,380.0	1.67930	16,071.57
150	19	75 Quad Toll 24.00%	35.0	.79420	6.67
48	13	24 Quad			
54	16	27 Quad Toll 38.62%	29,046.0	1.34199	15,053.91
104	16	52 Quad Toll 38.46%	50.0	1.04346	20.03
14	13	7 Quad			
32	16	16 Quad Toll 60.08%			
60	19	30 Quad	1,315.0	.96338	2,497.56
150	16	75 Quad Toll 24.00%	70.0	1.63562	27.48
104	19	52 Quad Toll 23.08%	30.0	.64114	4.42
104	19	52 Quad Toll 17.31%	30.0	.64114	3.33
150	16	75 Quad Toll 17.33%	35.0	1.63562	9.98
84	16	42 Quad			
152	19	76 Quad Toll 9.36%			
2	22	1 Quad	516.0	1.67932	81.11
					$227,874.93

[fol. 10234]

Terminals

Outside Protected:

Size	Quantity	Unit cost	Total reproduction cost
11 Pr.	5	16.39698	$81.98
16 Pr.	8	20.83997	166.72
21 Pr.	3	27.11389	81.34
26 Pr.	37	40.81688	1,510.22
31 Pr.	3	29.65996	88.98
51 Pr.	34	63.72825	2,166.76
101 Pr.	10	116.33885	1,163.39
101 Pr. 38% Toll	1	116.33885	44.21

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll
Underground Cable—Terminals—Continued

Outside Protected:

Size		Quantity	Unit cost	Total reproduction cost
152 Pr.		3	160.08471	480.25
202 Pr.		2	204.57865	409.16
303 Pr.	25.13% Toll	1	366.71365	92.05
404 Pr.		2	458.09852	916.20
				$7,201.26

[fol. 10235]

Loading Cases

	Description	Quantity	Unit cost	Total reproduction cost
No. D. 12085 Case	4 No. 546, 2 No. 547, 24 No. 556 Coils	3	1,430.50110	$4,291.50
No. 22 C. Case	50 No. 574 Coils	1	623.24250	623.24
No. 23 B. Case	35 No. 546 Coils	2	755.72250	1,511.45
No. 27 A. Case	24 No. 561, 48 No. 562 Coils	1	1,396.28400	1,396.28
No. 27 A. Case	24 No. 561, 56 No. 562 Coils	4	1,494.40200	5,977.61
No. 27 A. Case	24 No. 581 A., 48 No. 582 A. Coils	4	1,418.64000	5,674.56
No. 27 C. Case	20 No. 561, 40 No. 562 Coils	5	1,190.16375	5,950.82
No. 27 D. Case	15 No. 581, 30 No. 582 Coils	1	935.29500	935.30
No. 29 E. Case	6 No. 577 Coils	2	166.54875	333.10
No. 29 V. Case	8 No. 546, 4 No. 547 Coils	4	342.55050	1,370.20
No. 29 V. Case	6 No. 563, 14 No. 564 Coils	2	420.48600	840.97
No. 31 C. Case	7 No. 555, 14 No. 556 Coils	2	1,191.97500	2,383.95
No. 22 A. Case	30 No. 562 Coils, Toll 33.33%	4	526.98750	685.08
No. 23 E. Case	63 No. 562 A. Coils Toll 57.14%	5	967.43175	2,708.81
No. 31 A. Case	43 No. 581 A. Coils, Toll 18.60%	4	1,344.63750	941.25
No. 23 E. Case	63 No. 508, Coils, Toll 47.62%	5	977.67825	2,346.43
No. 23 E. Case	63 No. 514 Coils, Toll 44.44%	4	1,449.94875	2,609.91

[fol. 10236]

No. 23 E. Case	63 No. 554 Coils, Toll 58.73%	4	1,173.29325	2,698.57
No. 27 E. Case	24 No. 581 A. Coils, 48 No. 582 A. Coils, Toll 50.00%	5	1,950.88875	4,877.22

Company Wide Case, Allensworth Exhibit 3—Reproduction Cost—Toll Underground Cable—Loading Cases—Continued

Description		Quantity	Unit cost	Total reproduction cost
No. 27 E. Case	24 No. 583 A. Coils, 48 No. 584 Coils, Toll 79.17%	6	1,391.98875	$6,681.55
No. 27 E. Case	24 No. 581 Coils, 48 No. 582 Coils	1	1,950.88875	1,950.89
No. 27 C. Case	20 No. 577, 40 No. 578 Coils, Toll 80.00%	3	1,053.54375	2,528.50
No. 32 B. Case	70 No. 584, 35 No. 587 Coils, Toll 45.72%	13	1,753.98000	10,348.48
No. 32 F. Case	30 No. 577, 60 No. 578 Coils, Toll 83.33%	2	1,570.52625	2,669.89
No. 31 B. Case	9 No. 555, 18 No. 556 Coils, Toll 22.22%	5	1,503.25125	1,653.58
No. 22 C. Case	13 No. 574 Coils, Toll 26%, 37 No. 574 Coils	1	623.24250	162.04
No. 22 C. Case	37 No. 574 Coils, Toll 74%, 13 No. 574 Coils	1	623.24250	461.20
				$74,612.38

[fol. 10237]

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Reproduction Cost—Toll Submarine Cable

Size Cable			Quantity feet	Unit cost	Total reproduction cost
Number pairs	Gauge				
24	16	12 Quad	610	2.16900	$1,323.09
11	19		720	1.75651	1,264.69
16	19		540	1.81394	979.53
26	19		10	1.90531	19.05
51	19		12	2.23595	26.83
16	13				
24	16				
128	19	Composite	400	4.16293	1,665.17
16	16				
60	19	Composite	1,534	2.70221	4,145.19
84	16	42 Quad			
152	19	76 Quad			
1	22	O.B.T.Co. 16.82%	410	3.75015	258.76
					$9,682.31

Terminals

Outside Protected: Size			
26 Pr.	2	38.18212	$76.36
51 Pr.	1	55.12953	55.13
			$131.49

[fol. 10238] COMPANY WIDE CASE, ALLENSWORTH EXHIBIT 4

The Ohio Bell Telephone Company Valuation as of June 30, 1925

Analysis of Allensworth's Reproduction Cost of Outside Plant

[fol. 10239] The Ohio Bell Telephone Company

Company Wide Appraisal

Allensworth's Reproduction Cost

Total Exchange and Toll Outside Plant, Including Interior Block Wires

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Cable Loss	$68,161.69
Freight	28,247.22
Cost of Major Material F. O. B. Columbus	26,280,649.80
Adjustment	873,753.58
Miscellaneous Material F. O. B. Columbus	2,360,651.26
Supply Expense	1,029,487.33
Total Material Cost	30,544,541.97
Direct Labor	9,288,654.26
Labor on Miscellaneous Material	1,223,708.79
Stable and Garage	1,317,710.18
Labor Measuring and Surveying Lines	42,467.77
Total Direct Labor Cost	11,872,541.00
Total Incidental Expense	1,066,883.34
Total Tool Expense	237,468.81
Total Supervision Cost	1,187,229.87
Total Labor Cost	14,364,123.02
Adjustment	
Total Reproduction Cost	44,908,664.99
Paving Cut for Original Installation	1,435,962.22
Total Outside Plant	$46,344,627.21

[fol. 10240] Exchange and Toll

Pole Lines—Cross Arms—Wire, Including Drop Wires

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$10,589,095.32
Adjustment	267,979.72
Miscellaneous Material F. O. B. Columbus	999,813.12
Breakage, Loss and Waste	44,947.84
Supply Expense	413,002.40
Total Material Cost	12,314,838.40
Labor	4,695,256.29
Stable and Garage	1,070,277.06
Labor on Miscellaneous Material	648,682.94
Measuring and Surveying Lines	42,467.77
Deductions and Adjustments	
Total Direct Labor Cost	6,456,684.06
Incidental Expense	681,447.71
Tool Expense	129,174.49
Supervision	645,650.51
Total Labor Cost	7,912,956.77
Total Reproduction Cost	$20,227,795.17

[fol. 10241] Exchange and Toll—Pole Lines

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$5,437,477.90
Adjustment	372,683.73
Miscellaneous Material F. O. B. Columbus	631,851.55
Breakage, Loss and Waste	6,332.67
Supply Expense	225,784.58
Total Material Cost	6,674,130.43
Labor	2,127,997.52
Stable and Garage	459,416.36
Labor on Miscellaneous Material	629,987.08
Measuring and Surveying Lines	42,467.77
Deductions and Adjustments	
Total Direct Labor Costs	3,259,868.73

	Allensworth's Reproduction Cost
Incidental Expense	345,730.50
Tool Expense	65,244.13
Supervision	325,976.18
Total Labor Cost	3,996,819.54
Total Reproduction Cost	$10,670,949.97

[fol. 10242] Exchange and Toll—Cross Arms

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$1,115,498.66
Adjustment	110,671.98†
Miscellaneous Material F. O. B. Columbus	16,531.58
Breakage, Loss and Waste	10,202.53
Supply Expense	36,113.99
Total Material Cost	1,067,674.78
Labor	378,125.44
Stable and Garage	59,331.87
Labor on Miscellaneous Material	18,695.86
Deductions and Adjustments	
Total Direct Labor Costs	456,153.17
Incidental Expense	63,536.84
Tool Expense	9,097.62
Supervision	45,627.59
Total Labor Cost	574,415.22
Total Reproduction Cost	$1,642,090.00

[fol. 10243] Exchange and Toll—Aerial Wire

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$4,036,118.76
Adjustment	5,967.97
Miscellaneous Material F. O. B. Columbus	351,429.99
Breakage, Loss and Waste	28,412.64
Supply Expense	151,103.83
Total Material Cost	4,573,033.19

[† Red in copy.]

	Allensworth's Reproduction Cost
Labor	2,189,133.33
Stable and Garage	551,528.83
Total Direct Labor Cost	2,740,662.16
Incidental Expense	272,180.37
Tool Expense	54,832.74
Supervision	274,046.74
Total Labor Cost	3,341,722.01
Total Reproduction Cost	$7,914,755.20

[fol. 10244] Exchange and Toll Aerial Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	.....
Cable Loss	$30,799.09
Freight	11,557.99
Cable Cost F. O. B. Columbus	5,158,594.12
Miscellaneous Material	927,474.49
Adjustment	89,263.55
Supply Expense	216,152.24
Total Material Cost	6,391,484.40
Labor Erecting and Splicing	1,060,259.55
Labor on Miscellaneous Material	541,680.59
Stable and Garage	28,594.13
Total Direct Labor Cost	1,630,534.27
Incidental Expense	132,031.03
Tool Expense	32,606.56
Supervision	163,041.34
Total Labor Cost	1,958,213.20
Total Reproduction Cost	$8,349,697.60

[fol. 10245] Exchange and Toll Aerial Cable

Cost of Cable F. O. B. Factory	.....
Cable Loss	$30,799.09
Freight	11,557.99
Cable Cost F. O. B. Columbus	4,404,004.57
Miscellaneous Material	915,826.70
Adjustment	145,157.13
Supply Expense	191,290.15
Total Material Cost	5,656,278.55

	Allensworth's Reproduction Cost
Labor Erecting and Splicing	998,033.45
Labor on Miscellaneous Material	539,020.35
Stable and Garage	28,421.63
Total Direct Labor Cost	1,565,475.43
Incidental Expense	126,826.33
Tool Expense	31,305.07
Supervision	156,535.52
Total Labor Cost	1,880,142.35
Total Reproduction Cost	$7,536,420.90

[fol. 10246] Exchange and Toll Aerial Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$630,755.41
Miscellaneous Material F. O. B. Columbus	9,651.17
Adjustment	55,893.58†
Supply Expense	20,458.12
Total Material Cost	604,971.12
Labor Erecting	61,153.10
Labor on Miscellaneous Material	2,660.24
Total Direct Labor Cost	63,813.34
Incidental Expense	5,105.38
Tool Expense	1,276.54
Supervision	6,381.09
Total Labor Cost	76,576.35
Total Reproduction Cost	$681,547.47

[fol. 10247] Exchange and Toll Aerial Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$123,834.14
Miscellaneous Material F. O. B. Columbus	1,996.62
Supply Expense	4,403.97
Total Material Cost	130,234.73
Labor Erecting	1,073.00
Stable and Garage	172.50
Total Direct Labor Cost	1,245.50

[† Red in copy.]

	Allensworth's Reproduction Cost
Incidental Expense	99.32
Tool Expense	24.95
Supervision	124.78
Total Labor Cost	1,494.50
Total Reproduction Cost	$131,729.23

[fol. 10248] Exchange and Toll Underground Conduit, Including Subsidiary Conduit and Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$3,181,795.35
Miscellaneous Material F. O. B. Columbus	95,625.39
Supply Expense	114,705.70
Total Material Cost	3,392,126.44
Labor Placing	2,370,577.74
Labor on Miscellaneous Material	8,578.13
Stable and Garage	181,763.86
Total Direct Labor	2,560,919.73
Incidental Expense	204,807.56
Tool Expense	51,206.78
Supervision	256,092.38
Total Labor Cost	3,073,026.45
Adjustment	
Total Reproduction Cost	6,465,152.89
Paving Cut for Original Installation	1,435,962.22
Total Exchange and Toll Underground Conduit including Paving	$7,901,115.11

[fol. 10249] Exchange and Toll Underground Conduit—Main Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$2,046,631.02
Supply Expense	71,630.64
Total Material Cost	2,118,261.66

	Allensworth's Reproduction Cost
Labor Placing Conduit	1,387,009.37
Stable and Garage	109,680.21
Total Direct Labor	1,496,689.58
Incidental Expense	119,675.11
Tool Expense	29,926.42
Supervision	149,666.00
Total Labor Cost	1,795,957.11
Adjustment	.....
Total Reproduction Cost	$3,914,218.77

[fol. 10250] Exchange and Toll Underground Conduit—Subsidiary Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Freight	.....
Cost of Major Material F. O. B. Columbus	$333,912.60
Miscellaneous Material F. O. B. Columbus	95,625.39
Supply Expense	15,032.74
Total Material Cost	444,570.73
Labor Placing Conduit	358,827.57
Labor on Miscellaneous Material	8,578.13
Stable and Garage	10,283.12
Total Direct Labor	377,688.82
Incidental Expense	30,209.25
Tool Expense	7,549.77
Supervision	37,772.59
Total Labor Cost	453,220.43
Adjustment	.....
Total Reproduction Cost	$897,791.16

[fol. 10251] Exchange and Toll Underground Conduit—Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Freight	.....
Cost of Major Material F. O. B. Columbus	$801,251.73
Supply Expense	28,042.32
Total Material Cost	829,294.05

	Allensworth's Reproduction Cost
Labor Placing	624,740.80
Stable and Garage	61,800.53
Total Direct Labor	686,541.33
Incidental Expense	54,923.20
Tool Expense	13,730.59
Supervision	68,653.79
Total Labor Cost	823,848.91
Adjustment	
Total Reproduction Cost	$1,653,142.96

[fol. 10252] Exchange and Toll Underground Cable, Including Submarine Cable, Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$7,326,466.07
Miscellaneous Material	292,790.42
Adjustment	516,510.31
Supply Expense	284,762.47
Total Material Cost	8,420,529.27
Labor Installing	1,124,097.41
Labor on Miscellaneous Material	24,767.13
Stable and Garage	32,103.36
Total Direct Labor	1,180,967.90
Incidental Expense	48,597.04
Tool Expense	23,612.26
Supervision	118,102.06
Total Labor	1,371,279.26
Total Reproduction Cost	$9,791,808.53

[fol. 10253] Exchange and Toll Underground Cable, Including Submarine Cable

	Allensworth's Reproduction Cost
Cable Loss	$37,362.60
Freight	16,689.23
Cost of Major Material F. O. B. Columbus	6,648,482.97
Miscellaneous Material	242,345.12
Adjustment	435,619.10
Supply Expense	256,436.27
Total Material Cost	7,582,883.46

	Allensworth's Reproduction Cost
Labor Installing	1,073,908.50
Labor on Miscellaneous Material	22,089.93
Stable and Garage	31,751.25
Total Direct Labor	1,127,749.68
Incidental Expense	46,350.78
Tool Expense	22,548.48
Supervision	112,779.25
Total Labor	1,309,428.19
Total Reproduction Cost	$8,892,311.65

[fol. 10254] Exchange and Toll Underground Cable Terminals, Including Submarine Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$484,373.26
Miscellaneous Material	50,445.30
Adjustment	80,891.21
Supply Expense	21,549.79
Total Material Cost	637,259.56
Labor Installing	47,995.97
Labor on Miscellaneous Material	2,677.20
Total Direct Labor	50,673.17
Incidental Expense	2,043.05
Tool Expense	1,013.43
Supervision	5,067.36
Total Labor	58,797.01
Total Reproduction Cost	$696,056.57

[fol. 10255] Exchange and Toll Underground Cable Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$193,609.84
Supply Expense	6,776.41
Total Material Cost	200,386.25
Labor Installing	2,192.94
Stable and Garage	352.11
Total Direct Labor	2,545.05

	Allensworth's Reproduction Cost
Incidental Expense	203.21
Tool Expense	50.35
Supervision	255.45
Total Labor	3,054.06
Total Reproduction Cost	$203,440.31

[fol. 10256] Exchange and Toll Underground Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$7,315,848.86
Miscellaneous Material	292,723.95
Adjustment	516,510.31
Supply Expense	284,388.58
Total Material Cost	8,409,471.70
Labor Installing	1,110,814.91
Labor on Miscellaneous Material	24,765.80
Stable and Garage	32,077.24
Total Direct Labor	1,167,657.95
Incidental Expense	47,869.86
Tool Expense	23,346.06
Supervision	116,771.07
Total Labor	1,355,644.94
Total Reproduction Cost	$9,765,116.64

[fol. 10257] Exchange and Toll Underground Cable

	Allensworth's Reproduction Cost
Cable Loss	$37,310.27
Freight	16,689.23
Cost of Major Material F. O. B. Columbus	6,637,963.82
Miscellaneous Material	242,298.05
Adjustment	435,619.10
Supply Expense	256,066.48
Total Material Cost	7,571,947.45
Labor Installing	1,060,632.94
Labor on Miscellaneous Material	22,089.93
Stable and Garage	31,725.13
Total Direct Labor	1,114,448.00

	Allensworth's Reproduction Cost
Incidental Expense	45,624.27
Tool Expense	22,282.44
Supervision	111,449.09
Total Labor	1,293,803.80
Total Reproduction Cost	$8,865,751.25

[fol. 10258] Exchange and Toll Underground Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$484,275.20
Miscellaneous Material	50,425.90
Adjustment	80,891.21
Supply Expense	21,545.69
Total Material Cost	637,138.00
Labor Installing	47,989.03
Labor on Miscellaneous Material	2,675.87
Total Direct Labor	50,664.90
Incidental Expense	2,042.38
Tool Expense	1,013.27
Supervision	5,066.53
Total Labor	58,787.08
Total Reproduction Cost	$695,925.08

[fol. 10259] Exchange and Toll Underground Cable Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$193,609.84
Supply Expense	6,776.41
Total Material Cost	200,386.25
Labor Installing	2,192.94
Stable and Garage	352.11
Total Direct Labor	2,545.05
Incidental Expense	203.21
Tool Expense	50.35
Supervision	255.45
Total Labor	3,054.06
Total Reproduction Cost	$203,440.31

[fol. 10260] Exchange and Toll Submarine Cable, Including Terminals

	Allensworth's Reproduction Cost
Cable Loss	$52.33
Cost of Major Material F. O. B. Columbus	10,617.21
Miscellaneous Material	66.47
Supply Expense	373.89
Total Material Cost	11,057.57
Labor Installing	13,282.50
Labor on Miscellaneous Material	1.33
Stable and Garage	26.12
Total Direct Labor	13,309.95
Incidental Expense	727.18
Tool Expense	266.20
Supervision	1,330.99
Total Labor	15,634.32
Total Reproduction Cost	$26,691.89

[fol. 10261] Exchange and Toll Submarine Cable

	Allensworth's Reproduction Cost
Cable Loss	$52.33
Cost of Major Material F. O. B. Columbus	10,519.15
Miscellaneous Material	47.07
Supply Expense	369.79
Total Material Cost	10,936.01
Labor Installing	13,275.56
Stable and Garage	26.12
Total Direct Labor	13,301.68
Incidental Expense	726.51
Tool Expense	266.04
Supervision	1,330.16
Total Labor	15,624.39
Total Reproduction Cost	$26,560.40

[fol. 10262] Exchange and Toll Submarine Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$98.06
Miscellaneous Material	19.40
Supply Expense	4.10
Total Material Cost	121.56
Labor Installing	6.94
Labor on Miscellaneous Material	1.33
Total Direct Labor	8.27
Incidental Expense	.67
Tool Expense	.16
Supervision	.83
Total Labor	9.93
Total Reproduction Cost	$131.49

[fol. 10263] Total Exchange Outside Plant, Including Interior Block Wires

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Cable Loss	$65,406.11
Freight	26,946.94
Cost of Major Material F. O. B. Columbus	20,830,552.90
Adjustment	713,374.73
Miscellaneous Material F. O. B. Columbus	1,926,222.55
Supply Expense	817,756.11
Total Material Cost	24,287,906.29
Direct Labor	7,595,074.93
Labor on Miscellaneous Material	1,050,722.06
Stable and Garage	903,657,27
Total Direct Labor Cost	9,549,454.26
Total Incidental Expense	619,305.67
Total Tool Expense	191,090.09
Total Supervision Cost	954,902.17
Total Labor Cost	11,314,752.19
Adjustment	.....
Total Reproduction Cost	35,602,658.48
Paving Cut for Original Installation	1,435,962.22
Total Exchange Outside Plant	$37,038,620.70

[fol. 10264] Exchange Pole Lines

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$3,529,215.89
Adjustment	172,095.32
Miscellaneous Material F. O. B. Columbus	468,113.81
Breakage, Loss and Waste	4,685.78
Supply Expense	146,193.96
Total Material Cost	4,320,304.76
Labor	1,469,995.14
Stable and Garage	311,304.39
Labor on Miscellaneous Material	477,603.60
Deductions and Adjustments	
Total Direct Labor Costs	2,258,903.13
Incidental Expense	158,115.61
Tool Expense	45,287.91
Supervision	225,865.73
Total Labor Cost	2,688,172.38
Total Reproduction Cost	$7,008,477.14

[fol. 10265] Exchange Cross Arms

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$423,750.04
Adjustment	69,459.40†
Miscellaneous Material F. O. B. Columbus	9,006.94
Breakage, Loss and Waste	3,629.27
Supply Expense	12,848.13
Total Material Cost	379,774.98
Labor	157,321.49
Stable and Garage	22,049.07
Labor on Miscellaneous Material	7,841.34
Deductions and Adjustments	
Total Direct Labor Costs	187,211.90
Incidental Expense	13,113.05
Tool Expense	3,735.23
Supervision	18,729.13
Total Labor Cost	222,789.31
Total Reproduction Cost	$602,564.29

[† Red in copy.]

[fol. 10266] Exchange Aerial Wire

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Freight	.....
Cost of Major Material F. O. B. Columbus	$1,358,472.35
Adjustment	5,967.97
Miscellaneous Material F. O. B. Columbus	134,735.76
Breakage, Loss and Waste	8,951.96
Supply Expense	52,773.45
Total Material Cost	1,560,901.49
Labor	995,605.08
Stable and Garage	204,389.22
Total Direct Labor Cost	1,199,994.30
Incidental Expense	47,999.76
Tool Expense	23,999.90
Supervision	119,999.44
Total Labor Cost	1,391,993.40
Total Reproduction Cost	$2,952,894.89

[fol. 10267] Exchange Drop Wires

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$593,170.58
Breakage, Loss and Waste	5,845.97
Supply Expense	17,148.16
Total Material Cost	616,164.71
Labor	448,190.65
Stable and Garage	121,790.94
Total Direct Labor Cost	569,981.59
Incidental Expense	22,799.26
Tool Expense	11,419.12
Supervision	56,978.67
Total Labor Cost	661,178.64
Total Reproduction Cost	$1,277,343.35

[fol. 10268] Exchange Aerial Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	
Cable Loss	$29,296.09
Freight	10,867.95
Cable Cost F. O. B. Columbus	4,733,062.87
Miscellaneous Material	911,151.78
Adjustment	89,472.33
Supply Expense	200,695.74
Total Material Cost	5,934,382.72
Labor Erecting and Splicing	1,031,444.67
Labor on Miscellaneous Material	531,933.19
Stable and Garage	27,151.16
Total Direct Labor Cost	1,590,529.02
Incidental Expense	127,272.44
Tool Expense	31,810.19
Supervision	159,040.52
Total Labor Cost	1,908,652.17
Total Reproduction Cost	$7,843,034.89

[fol. 10269] Exchange Aerial Cable

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	
Cable Loss	$29,296.09
Freight	10,867.95
Cable Cost F. O. B. Columbus	4,101,159.67
Miscellaneous Material	901,425.58
Adjustment	145,157.13
Supply Expense	180,187.48
Total Material Cost	5,327,929.86
Labor Erecting and Splicing	970,369.16
Labor on Miscellaneous Material	529,288.78
Stable and Garage	27,135.41
Total Direct Labor Cost	1,526,793.35
Incidental Expense	122,173.29
Tool Expense	30,535.21
Supervision	152,667.16
Total Labor Cost	1,832,169.01
Total Reproduction Cost	$7,160,098.87

[fol. 10270] Exchange Aerial Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$628,187.00
Miscellaneous Material F. O. B. Columbus	9,586.61
Adjustment	55,684.80†
Supply Expense	20,373.29
Total Material Cost	602,462.10
Labor Erecting	60,977.41
Labor on Miscellaneous Material	2,644.41
Total Direct Labor Cost	63,621.82
Incidental Expense	5,090.06
Tool Expense	1,272.73
Supervision	6,361.93
Total Labor Cost	76,346.54
Total Reproduction Cost	$678,808.64

[fol. 10271] Exchange Aerial Loading Cases

Cost of Major Material F. O. B. Columbus	$3,716.20
Miscellaneous Material F. O. B. Columbus	139.59
Supply Expense	134.97
Total Material Cost	3,990.76
Labor Erecting	98.10
Stable and Garage	15.75
Total Direct Labor Cost	113.85
Incidental Expense	9.09
Tool Expense	2.25
Supervision	11.43
Total Labor Cost	136.62
Total Reproduction Cost	$4,127.38

[fol. 10272] Exchange Underground Conduit, Including Subsidiary Conduit and Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	.....
Freight	.....
Cost of Major Material F. O. B. Columbus	$3,170,328.67

[† Red in copy.]

	Allensworth's Reproduction Cost
Miscellaneous Material F. O. B. Columbus	95,625.39
Supply Expense	114,304.42
Total Material Cost	3,380,258.48
Labor Placing	2,360,637.13
Labor on Miscellaneous Material	8,578.13
Stable and Garage	181,189.78
Total Direct Labor	2,550,405.04
Incidental Expense	203,966.56
Tool Expense	50,996.44
Supervision	255,041.03
Total Labor Cost	3,060,409.07
Adjustment	
Total Reproduction Cost	6,440,667.55
Paving Cut for Original Installation	1,435,962.22
Total Exchange Underground Conduit including Paving	$7,876,629.77

[fol. 10273] Exchange Underground Conduit—Main Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$2,039,265.36
Supply Expense	71,372.90
Total Material Cost	2,110,638.26
Labor Placing Conduit	1,380,266.35
Stable and Garage	109,422.44
Total Direct Labor	1,489,688.79
Incidental Expense	119,115.22
Tool Expense	29,786.36
Supervision	148,966.04
Total Labor Cost	1,787,556.41
Adjustment	
Total Reproduction Cost	$3,898,194.67

[fol. 10274] Exchange Underground Conduit—Subsidiary Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$333,912.60
Miscellaneous Material F. O. B. Columbus	95,625.39
Supply Expense	15,032.74
Total Material Cost	444,570.73
Labor Placing Conduit	358,827.57
Labor on Miscellaneous Material	8,578.13
Stable and Garage	10,283.12
Total Direct Labor	377,688.82
Incidental Expense	30,209.25
Tool Expense	7,549.77
Supervision	37,772.59
Total Labor Cost	453,220.43
Adjustment	
Total Reproduction Cost	$897,791.16

[fol. 10275] Exchange Underground Conduit—Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$797,150.71
Supply Expense	27,898.78
Total Material Cost	825,049.49
Labor Placing	621,543.21
Stable and Garage	61,484.22
Total Direct Labor	683,027.43
Incidental Expense	54,642.09
Tool Expense	13,660.31
Supervision	68,302.40
Total Labor Cost	819,632.23
Adjustment	
Total Reproduction Cost	$1,644,681.72

[fol. 10276] Exchange Underground Cable, Including Submarine Cable, Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cable Loss	$36,110.02
Freight	16,078.99
Cost of Major Material F. O. B. Columbus	6,997,853.56
Miscellaneous Material	284,775.89
Adjustment	515,298.51
Supply Expense	272,927.73
Total Material Cost	8,070,555.69
Labor Installing	1,093,417.50
Labor on Miscellaneous Material	24,765.80
Stable and Garage	30,810.94
Total Direct Labor	1,148,994.24
Incidental Expense	46,038.99
Tool Expense	22,972.58
Supervision	114,904.07
Total Labor	1,332,909.88
Total Reproduction Cost	$9,403,465.57

[fol. 10277] Exchange Underground Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cable Loss	$36,075.95
Freight	16,078.99
Cost of Major Material F. O. B. Columbus	6,991,006.26
Miscellaneous Material	284,475.89
Adjustment	515,298.51
Supply Expense	272,688.08
Total Material Cost	8,063,468.74
Labor Installing	1,084,990.20
Labor on Miscellaneous Material	24,765.80
Stable and Garage	30,797.60
Total Direct Labor	1,140,553.60
Incidental Expense	45,701.36
Tool Expense	22,803.76
Supervision	114,060.01
Total Labor	1,323,118.73
Total Reproduction Cost	$9,386,587.47

[fol. 10278] Exchange Underground Cable

	Allensworth's Reproduction Cost
Cable Loss	$36,075.95
Freight	16,078.99
Cost of Major Material F. O. B. Columbus	6,388,842.03
Miscellaneous Material	234,790.48
Adjustment	435,619.10
Supply Expense	247,084.52
Total Material Cost	7,306,336.13
Labor Installing	1,035,883.52
Labor on Miscellaneous Material	22,089.93
Stable and Garage	30,555.23
Total Direct Labor	1,088,528.68
Incidental Expense	43,550.45
Tool Expense	21,763.66
Supervision	108,856.80
Total Labor	1,262,699.59
Total Reproduction Cost	$8,569,035.72

[fol. 10279] Exchange Underground Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$479,724.06
Miscellaneous Material	49,685.41
Adjustment	79,679.41
Supply Expense	21,318.08
Total Material Cost	630,406.96
Labor Installing	47,597.17
Labor on Miscellaneous Material	2,675.87
Total Direct Labor	50,273.04
Incidental Expense	2,011.03
Tool Expense	1,005.46
Supervision	5,027.33
Total Labor	58,316.86
Total Reproduction Cost	$688,723.82

[fol. 10280] Exchange Underground Cable Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$122,440.17
Supply Expense	4,285.48
Total Material Cost	126,725.65
Labor Installing	1,509.51
Stable and Garage	242.37
Total Direct Labor	1,751.88
Incidental Expense	139.88
Tool Expense	34.64
Supervision	175.88
Total Labor	2,102.28
Total Reproduction Cost	$128,827.93

[fol. 10281] Exchange Submarine Cable

Cable Loss	$34.07
Cost of Major Material F. O. B. Columbus	6,847.30
Supply Expense	239.65
Total Material Cost	7,086.95
Labor Installing	8,427.30
Stable and Garage	13.34
Total Direct Labor	8,440.64
Incidental Expense	337.63
Tool Expense	168.82
Supervision	844.06
Total Labor	9,791.15
Total Reproduction Cost	$16,878.10

[fol. 10282] Exchange Outside Plant, Interior Block Wires

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	24,698.94
Supply Expense	864.52
Total Material Cost	25,563.46
Direct Labor	38,463.27
Stable and Garage	4,971.77
Total Direct Labor Cost	43,435.04

	Allensworth's Reproduction Cost
Total Tool Expense	868.72
Total Supervision Cost	4,343.58
Total Labor Cost	48,647.34
Adjustment	
Total Reproduction Cost	$74,210.80

[fol. 10283] Total Toll Outside Plant

Cost of Major Material at Point of Shipment	
Cable Loss	$2,755.58
Freight	1,300.28
Cost of Major Material F. O. B. Columbus	5,450,096.90
Adjustment	160,378.85
Miscellaneous Material F. O. B. Columbus	434,428.71
Supply Expense	211,731.22
Total Material Cost	6,256,635.68
Direct Labor	1,693,579.33
Labor on Miscellaneous Material	172,986.73
Stable and Garage	414,052.91
Labor Measuring and Surveying Lines	42,467.77
Total Direct Labor Cost	2,323,086.74
Total Incidental Expense	447,577.67
Total Tool Expense	46,378.72
Total Supervision Cost	232,327.70
Total Labor Cost	3,049,370.83
Adjustment	
Total Reproduction Cost	$9,306,006.51

[fol. 10284] Toll Pole Lines

Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$1,908,262.01
Adjustment	200,588.41
Miscellaneous Material F. O. B. Columbus	163,737.74
Breakage, Loss and Waste	1,646.89
Supply Expense	79,590.62
Total Material Cost	2,353,825.67

	Allensworth's Reproduction Cost
Labor	658,002.38
Stable and Garage	148,111.97
Labor on Miscellaneous Material	152,383.48
Measuring and Surveying Lines	42,467.77
Deductions and Adjustments	
Total Direct Labor Costs	1,000,965.60
Incidental Expense	187,614.89
Tool Expense	19,956.22
Supervision	100,110.45
Total Labor Cost	1,308,647.16
Total Reproduction Cost	$3,662,472.83

[fol. 10285] Toll Cross Arms

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$691,748.62
Adjustment	41,212.58†
Miscellaneous Material F. O. B. Columbus	7,524.64
Breakage, Loss and Waste	6,573.26
Supply Expense	23,265.86
Total Material Cost	687,899.80
Labor	220,803.95
Stable and Garage	37,282.80
Labor on Miscellaneous Material	10,854.52
Deductions and Adjustments	
Total Direct Labor Costs	268,941.27
Incidental Expense	50,423.79
Tool Expense	5,362.39
Supervision	26,898.46
Total Labor Cost	351,625.91
Total Reproduction Cost	$1,039,525.71

[† Red in copy.]

[fol. 10286] Toll Aerial Wire

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$2,084,475.83
Adjustment	
Miscellaneous Material F. O. B. Columbus	216,694.23
Breakage, Loss and Waste	13,614.71
Supply Expense	81,182.22
Total Material Cost	2,395,966.99
Labor	745,337.60
Stable and Garage	225,348.67
Total Direct Labor Cost	970,686.27
Incidental Expense	201,381.35
Tool Expense	19,413.72
Supervision	97,068.63
Total Labor Cost	1,288,549.97
Total Reproduction Cost	$3,684,516.96

[fol. 10287] Toll Aerial Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	
Cable Loss	$1,503.00
Freight	690.04
Cable Cost F. O. B. Columbus	425,531.25
Miscellaneous Material	16,322.71
Adjustment	208.78†
Supply Expense	15,456.50
Total Material Cost	457,101.68
Labor Erecting and Splicing	28,814.88
Labor on Miscellaneous Material	9,747.40
Stable and Garage	1,442.97
Total Direct Labor Cost	40,005.25
Incidental Expense	4,758.59
Tool Expense	796.37
Supervision	4,000.82
Total Labor Cost	49,561.03
Total Reproduction Cost	$506,662.71

[† Red in copy.]

[fol. 10288] Toll Aerial Cable

	Allensworth's Reproduction Cost
Cost of Cable F. O. B. Factory	
Cable Loss	$1,503.00
Freight	690.04
Cable Cost F. O. B. Columbus	302,844.90
Miscellaneous Material	14,401.12
Supply Expense	11,102.67
Total Material Cost	328,348.69
Labor Erecting and Splicing	27,664.29
Labor on Miscellaneous Material	9,731.57
Stable and Garage	1,286.22
Total Direct Labor Costs	38,682.08
Incidental Expense	4,653.04
Tool Expense	769.86
Supervision	3,868.36
Total Labor Cost	47,973.34
Total Reproduction Cost	$376,322.03

[fol. 10289] Toll Aerial Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$2,568.41
Miscellaneous Material F. O. B. Columbus	64.56
Adjustment	208.78†
Supply Expense	84.83
Total Material Cost	2,509.02
Labor Erecting	175.69
Labor on Miscellaneous Material	15.83
Total Direct Labor Cost	191.52
Incidental Expense	15.32
Tool Expense	3.81
Supervision	19.16
Total Labor Cost	229.81
Total Reproduction Cost	$2,738.83

[† Red in copy.]

[fol. 10290] Toll Aerial Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$120,117.94
Miscellaneous Material F. O. B. Columbus	1,857.03
Supply Expense	4,269.00
Total Material Cost	126,243.97
Labor Erecting	974.90
Stable and Garage	156.75
Total Direct Labor Cost	1,131.65
Incidental Expense	90.23
Tool Expense	22.70
Supervision	113.30
Total Labor Cost	1,357.88
Total Reproduction Cost	$127,601.85

[fol. 10291] Toll Underground Conduit, Including Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$11,466.68
Supply Expense	401.28
Total Material Cost	11,867.96
Labor Placing	9,940,61
Stable and Garage	574.08
Total Direct Labor	10,514.69
Incidental Expense	841.00
Tool Expense	210.34
Supervision	1,051.35
Total Labor Cost	12,617.38
Adjustment	
Total Reproduction Cost	$24,485.34

[fol. 10292] Toll Underground Conduit, Main Conduit

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$7,365.66
Supply Expense	257.74
Total Material Cost	7,623.40
Labor Placing Conduit	6,743.02
Stable and Garage	257.77
Total Direct Labor	7,000.79
Incidental Expense	559.89
Tool Expense	140.06
Supervision	699.96
Total Labor Cost	8,400.70
Adjustment	
Total Reproduction Cost	$16,024.10

[fol. 10293] Toll Underground Conduit Manholes

	Allensworth's Reproduction Cost
Cost of Major Material at Point of Shipment	
Freight	
Cost of Major Material F. O. B. Columbus	$4,101.02
Supply Expense	143.54
Total Material Cost	4,244.56
Labor Placing	3,197.59
Stable and Garage	316.31
Total Direct Labor	3,513.90
Incidental Expense	281.11
Tool Expense	70.28
Supervision	351.39
Total Labor Cost	4,216.68
Adjustment	
Total Reproduction Cost	$8,461.24

[fol. 10294] Toll Underground Cable, Including Submarine Cable, Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cable Loss	$1,252.58
Freight	610.69
Cost of Major Material F. O. B. Columbus	328,612.51
Miscellaneous Material	8,314.53
Adjustment	1,211.80
Supply Expense	11,734.74
Total Material Cost	349,973.58
Labor Installing	30,679.91
Labor on Miscellaneous Material	1.33
Stable and Garage	1,292.42
Total Direct Labor	31,973.66
Incidental Expense	2,558.05
Tool Expense	639.68
Supervision	3,197.99
Total Labor	38,369.38
Total Reproduction Cost	$388,342.96

[fol. 10295] Toll Underground Cable, Including Terminals and Loading Cases

	Allensworth's Reproduction Cost
Cable Loss	$1,234.32
Freight	610.24
Cost of Major Material F. O. B. Columbus	324,842.60
Miscellaneous Material	8,248.06
Adjustment	1,211.80
Supply Expense	11,700.50
Total Material Cost	346,002.96
Labor Installing	25,824.71
Stable and Garage	1,279.64
Total Direct Labor	27,104.35
Incidental Expense	2,168.50
Tool Expense	542.30
Supervision	2,711.06
Total Labor	32,526.21
Total Reproduction Cost	$378,529.17

[fol. 10296] Toll Underground Cable

	Allensworth's Reproduction Cost
Cable Loss	$1,234.32
Freight	610.24
Cost of Major Material F. O. B. Columbus	249,121.79
Miscellaneous Material	7,507.57
Supply Expense	8,981.96
Total Material Cost	265,611.32
Labor Installing	24,749.42
Stable and Garage	1,169.90
Total Direct Labor	25,919.32
Incidental Expense	2,073.82
Tool Expense	518.78
Supervision	2,592.29
Total Labor	31,104.21
Total Reproduction Cost	$296,715.53

[fol. 10297] Toll Underground Cable Terminals

Cost of Major Material F. O. B. Columbus	$4,551.14
Miscellaneous Material	740.49
Adjustment	1,211.80
Supply Expense	227.61
Total Material Cost	6,731.04
Labor Installing	391.86
Total Direct Labor	391.86
Incidental Expense	31.35
Tool Expense	7.81
Supervision	39.20
Total Labor	470.22
Total Reproduction Cost	$7,201.26

[fol. 10298] Toll Underground Cable Loading Cases

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$71,169.67
Supply Expense	2,490.93
Total Material Cost	73,660.60
Labor Installing	683.43
Stable and Garage	109.74
Total Direct Labor	793.17

	Allensworth's Reproduction Cost
Incidental Expense	63.33
Tool Expense	15.71
Supervision	79.57
Total Labor	951.78
Total Reproduction Cost	$74,612.38

[fol. 10299] Toll Submarine Cable, Including Terminals

	Allensworth's Reproduction Cost
Cable Loss	$18.26
Cost of Major Material F. O. B. Columbus	3,769.91
Miscellaneous Material	66.47
Supply Expense	134.24
Total Material Cost	3,970.62
Labor Installing	4,855.20
Labor on Miscellaneous Material	1.33
Stable and Garage	12.78
Total Direct Labor	4,869.31
Incidental Expense	389.55
Tool Expense	97.38
Supervision	486.93
Total Labor	5,843.17
Total Reproduction Cost	$9,813.79

[fol. 10300] Toll Submarine Cable

Cable Loss	$18.26
Cost of Major Material F. O. B. Columbus	3,671.85
Miscellaneous Material	47.07
Supply Expense	130.14
Total Material Cost	3,849.06
Labor Installing	4,848.26
Stable and Garage	12.78
Total Direct Labor	4,861.04
Incidental Expense	388.88
Tool Expense	97.22
Supervision	486.10
Total Labor	5,833.24
Total Reproduction Cost	$9,682.30

[fols. 10301-10310] Toll Submarine Cable Terminals

	Allensworth's Reproduction Cost
Cost of Major Material F. O. B. Columbus	$98.06
Miscellaneous Material	19.40
Supply Expense	4.10
Total Material Cost	121.56
Labor Installing	6.94
Labor on Miscellaneous Material	1.33
Total Direct Labor	8.27
Incidental Expense	.67
Tool Expense	.16
Supervision	.83
Total Labor	9.93
Total Reproduction Cost	$131.49

[fol. 10311] COMPANY WIDE CASE, ANTHONY EXHIBIT No. A 4

The Ohio Bell Telephone Company

Estimated Savings for the Ohio Bell Telephone Company Due to Certain Items of Development

Work Carried Out by the A. T. & T. Co.

Traffic

Item	Savings in First Cost	Savings in Annual Charges
1—Single Ticket Toll Operating Method	$695,000	$702,504
2—Two-Number Toll Operating Method	21,800	43,009
3—A-B Toll Operating Method	14,500	45,884
4—Machine Ringing Trunk Circuits	201,000	306,196
5—Prepay Coin Box Service		223,553
Total Traffic	$932,300	$1,321,146

COMPANY WIDE CASE—BRETT EXHIBIT No. 1
Sheet No. 1
The Ohio Bell Telephone Company
Property, Net Income and Rate of Return, Year 1924

	Intrastate (a)	Interstate (b)	Entire Company (c)
1. Total property (Book Cost as of June 30, 1924)	$93,979,368.00	$2,952,132.00	$96,931,500.00
Revenues:			
2. Telephone Operating Revenues	$25,898,958.39	$874,829.48	$26,773,787.87
3. Net Non-Operating Revenues	115,129.90	23,682.16	138,812.06
4. Total Revenues	$26,014,088.29	$898,511.64	$26,912,599.93
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$9,181,534.38	$275,165.82	$9,456,700.20
6. Traffic Expenses	6,711,200.07	282,957.04	6,994,157.11
7. Commercial Expenses	2,175,531.34	63,689.52	2,239,220.86
8. General and Miscellaneous Expenses	873,410.56	29,246.07	902,656.63
9. Uncollectible Operating Revenues	214,740.60	7,259.40	222,000.00
10. Taxes Assignable to Operations	2,160,000.08	59,514.59	2,219,514.67
11. Rent Deductions	403,994.82	26,301.05	430,295.87
12. Amortization of Landed Capital	57,324.06	1,470.69	58,794.75
13. Total Telephone Operating Expenses and Deductions	$21,777,735.91	$745,604.18	$22,523,340.09
14. Net Income (Line 4 – Line 13)	$4,236,352.38	$152,907.46	$4,389,259.84
15. Rate of Return (Line 14 ÷ Line 1)	4.51%	5.18%	4.53%

Sheet No. 2
Property, Net Income and Rate of Return, Year 1925

1. Total Property (Book Cost as of June 30, 1925)	$101,975,195.00	$2,954,310.00	$104,929,505.00
Revenues:			
2. Telephone Operating Revenues	$29,027,512.35	$939,488.84	$29,967,001.19
3. Net Non-Operating Revenues	100,264.30	19,969.73	120,234.03
4. Total Revenues	$29,127,776.65	$959,458.57	$30,087,235.22
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$9,542,779.03	$257,167.35	$9,799,946.38
6. Traffic Expenses	7,247,626.20	269,016.26	7,516,642.46
7. Commercial Expenses	2,227,313.26	72,017.87	2,299,331.13
8. General and Miscellaneous Expenses	947,240.57	28,893.21	976,133.78
9. Uncollectible Operating Revenues	85,462.86	2,692.14	88,155.00
10. Taxes Assignable to Operations	2,520,279.48	70,690.47	2,590,969.95
11. Rent Deductions	542,895.66	27,667.11	570,562.77
12. Amortization of Landed Capital	57,506.36	1,787.03	59,293.39
13. Total Telephone Operating Expenses and Deductions	$23,171,103.42	$729,931.44	$23,901,034.86
14. Net Income (Line 4 – Line 13)	$5,956,673.23	$229,527.13	$6,186,200.86
15. Rate of Return (Line 14 + Line 1)	5.84%	7.77%	5.90%

[fol. 10314] Company Wide Case—Brett Exhibit No. 1—Continued

Sheet No. 3

Property, Net Income and Rate of Return, Year 1926

	Intrastate (a)	Interstate (b)	Entire Company (c)
1. Total Property (Book Cost as of June 30, 1926)	$113,164,341.00	$3,629,625.00	$116,793,966.00
Revenues:			
2. Telephone Operating Revenues	$31,843,202.01	$1,084,322.94	$32,927,524.95
3. Net Non-Operating Revenues	96,151.51	36,631.65	132,783.16
4. Total Revenues	$31,939,353.52	$1,120,954.59	$33,060,308.11
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$10,476,290.64	$309,883.40	$10,786,174.04
6. Traffic Expenses	7,759,758.30	314,857.57	8,074,615.87
7. Commercial Expenses	2,413,284.45	81,967.84	2,495,252.29
8. General and Miscellaneous Expenses	943,767.28	31,904.47	975,671.75
9. Uncollectible Operating Revenues	158,033.81	5,376.19	163,410.00
10. Taxes Assignable to Operations	2,899,682.90	85,413.65	2,985,096.55
11. Rent Deductions	561,613.87	31,391.06	593,004.93
12. Amortization of Landed Capital	58,975.95	1,601.26	60,577.21
13. Total Telephone Operating Expenses and Deductions	$25,271,407.20	$862,395.44	$26,133,802.64
14. Net Income (Line 4 – Line 13)	$6,667,946.32	$258,559.15	$6,926,505.47
15. Rate of Return (Line 14 ÷ Line 1)	5.89%	7.12%	5.93%

[fol. 10315] Sheet No. 4

Property, Net Income and Rate of Return, Year 1927

1. Total Property (Book Cost as of June 30, 1927)	$123,740,385.00	$4,944,103.00	$128,684,488.00
Revenues:			
2. Telephone Operating Revenues	$34,164,217.74	$1,231,156.21	$35,395,373.95
3. Net Non-Operating Revenues	96,161.90	194,167.32	290,329.22
4. Total Revenues	$34,260,379.64	$1,425,323.53	$35,685,703.17
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$11,213,203.46	$384,220.15	$11,597,423.61
6. Traffic Expenses	8,143,931.74	365,660.80	8,509,592.54
7. Commercial Expenses	2,651,693.22	101,066.74	2,752,759.96
8. General and Miscellaneous Expenses	1,133,734.77	45,151.34	1,178,886.11
9. Uncollectible Operating Revenues	153,184.96	5,523.04	158,708.00
10. Taxes Assignable to Operations	3,229,892.37	118,132.36	3,348,024.73
11. Rent Deductions	473,854.49	38,605.39	512,459.88
12. Amortization of Landed Capital	58,536.40	1,809.97	60,346.37
13. Total Telephone Operating Expenses and Deductions	$27,058,031.41	$1,060,169.79	$28,118,201.20
14. Net Income (Line 4 – Line 13)	$7,202,348.23	$365,153.74	$7,567,501.97
15. Rate of Return (Line 14 ÷ Line 1)	5.82%	7.39%	5.88%

[fol. 10316] Company Wide Case—Brett Exhibit No. 1—Continued

Sheet No. 5

Property, Net Income and Rate of Return, Year 1928

	Intrastate (a)	Interstate (b)	Entire Company (c)
1. Total Property (Book Cost as of June 30, 1928)	$133,749,841.00	$5,974,571.00	$139,724,412.00
Revenues:			
2. Telephone Operating Revenues	$37,531,085.69	$1,407,763.75	$38,938,849.44
3. Net Non-Operating Revenues	157,112.41	213,725.77	370,838.18
4. Total Revenues	$37,688,198.10	$1,621,489.52	$39,309,687.62
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$12,375,207.66	$455,621.28	$12,830,828.94
6. Traffic Expenses	8,115,950.10	379,890.84	8,495,840.94
7. Commercial Expenses	2,900,737.88	121,936.10	3,022,673.98
8. General and Miscellaneous Expenses	1,758,766.30	76,318.01	1,835,084.31
9. Uncollectible Operating Revenues	205,239.25	7,676.75	212,916.00
10. Taxes Assignable to Operations	3,565,293.70	145,702.69	3,710,996.39
11. Rent Deductions	500,909.39	46,115.13	547,024.52
12. Amortization of Landed Capital	60,471.20	2,249.35	62,720.55
13. Total Telephone Operating Expenses and Deductions	$29,482,575.48	$1,235,510.15	$30,718,085.63
14. Net Income (Line 4 – Line 13)	8,205,622.62	385,979.37	8,591,601.99
15. Rate of Return (Line 14 ÷ Line 1)	6.14%	6.46%	6.15%

[fol. 10317] Sheet No. 6

Property, Net Income and Rate of Return, Year 1929

1. Total Property (Book Cost as of June 30, 1929)	$146,162,578.00	$7,286,542.00	$153,449,120.00
Revenues:			
2. Telephone Operating Revenues	$41,628,838.51	$2,128,161.92	$43,757,000.43
3. Net Non-Operating Revenues	45,127.31		45,127.31
4. Total Revenues	$41,673,965.82	$2,128,161.92	$43,802,127.74
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$14,835,271.45	$601,153.58	$15,436,425.03
6. Traffic Expenses	8,844,319.94	464,298.41	9,308,618.35
7. Commercial Expenses	3,271,686.37	165,387.89	3,437,074.26
8. General and Miscellaneous Expenses	2,001,053.41	96,047.21	2,097,100.62
9. Uncollectible Operating Revenues	297,582.58	15,168.42	312,751.00
10. Taxes Assignable to Operations	3,556,413.21	168,126.57	3,724,539.78
11. Rent Deductions	666,698.42	66,897.21	733,595.63
12. Amortization of Landed Capital	47,347.40	2,586.43	49,933.83
13. Total Telephone Operating Expenses and Deductions	$33,520,372.78	$1,579,665.72	$35,100,038.50
14. Net Income (Line 4 – Line 13)	$8,153,593.04	$548,496.20	$8,702,089.24
15. Rate of Return (Line 14 ÷ Line 1)	5.58%	7.53%	5.67%

[fol. 10318] Company Wide Case—Brett Exhibit No. 1—Continued

Sheet No. 7

Property, Net Income and Rate of Return, Year 1930

	Intrastate (a)	Interstate (b)	Entire Company (c)
1. Total Property (Book Cost as of June 30, 1930)	$164,856,610.00	$8,590,575.00	$173,477,185.00
Revenues:			
2. Telephone Operating Revenues	$42,265,968.06	$1,998,984.24	$44,264,952.30
3. Net Non-Operating Revenues	38,432.11		38,432.11
4. Total Revenues	$42,304,400.17	$1,998,984.24	$44,303,384.41
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$15,647,073.08	$610,655.43	$16,257,728.51
6. Traffic Expenses	8,085,743.67	427,210.22	8,512,953.89
7. Commercial Expenses	3,355,918.10	160,180.75	3,516,098.85
8. General and Miscellaneous Expenses	1,860,667.29	89,308.91	1,949,976.20
9. Uncollectible Operating Revenues	515,432.55	24,400.45	539,833.00
10. Taxes Assignable to Operations	3,966,132.39	181,131.74	4,147,264.13
11. Rent Deductions	804,499.78	74,004.01	878,503.79
12. Amortization of Landed Capital	51,776.15	2,964.10	54,740.25
13. Total Telephone Operating Expenses and Deductions	$34,287,243.01	$1,569,855.61	$35,857,098.62
14. Net Income (Line 4 − Line 13)	$8,017,157.16	$429,128.63	$8,446,285.79
15. Rate of Return (Line 14 ÷ Line 1)	4.86%	5.00%	4.87%

[fol. 10319] Company Wide Case—Brett Exhibit No. 2

Sheet No. 1

The Ohio Bell Telephone Company

Income Statement for Year Ending December 31, 1924

Revenues:	
1. Telephone Operating Revenues	$26,773,787.87
2. Net Non-Operating Revenues	138,812.06
3. Total Revenues	$26,912,599.93
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$9,456,700.20
5. Traffic Expenses	6,994,157.11
6. Commercial Expenses	2,239,220.86
7. General and Miscellaneous Expenses	902,656.63
8. Uncollectible Operating Revenues	222,000.00
9. Taxes Assignable to Operations	2,219,514.67
10. Rent Deductions	430,295.87
11. Amortization of Landed Capital	58,794.75
12. Total Telephone Operating Expenses and Deductions	$22,523,340.09
13. Net Income (Line 3 − Line 12)	$4,389,259.84

Note.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Cooper Exhibit No. A-2, Spring Exhibit Nos. 1, 2 and 3, and Eide Exhibit No. 1.

[fol. 10320] Company Wide Case—Brett Exhibit No. 2—Sheet No. 2—Continued

Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1924

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$21,690,518.89
501	Public Pay Station Revenues	570,024.35
503	Service Stations	17,314.19
504	Private Exchange Lines	22,421.31
505	Minor Rents of Exchange Plant	120,400.95
506	Other Exchange Revenues	
	Total Exchange Service Revenues	$22,420,679.69
	Toll Service Revenues:	
510	Message Tolls	$4,560,808.05
512	Leased Toll Lines	127,535.09
513	Telegraph Tolls	
514	Telegraph Service on Toll Lines	40,487.44
515	Minor Rents of Toll Plant	63,953.71
516	Other Toll Revenues	
	Total Toll Service Revenues	$4,792,784.29
	Miscellaneous Operating Revenues:	
520	Messenger Service	$578.17
521	Telegraph Commissions	41,083.49
522	Other Telegraph Service Charges	
523	Advertising and Directory	569,804.49
524	Rents from Other Operating Property	
525	Other Miscellaneous Revenues	40,487.03
526	Licensee Revenue—Cr.	
	Total Miscellaneous Operating Revenues	$651,953.18
	Telephone Operating Revenues	27,865,417.16
527	Less Licensee Revenue—Dr	1,091,629.29
	Total Telephone Operating Revenues	$26,773,787.87

[fol. 10321] Sheet No. 3

Detail of Telephone Operating Expenses Shown in Income Statement Lines 4, 5, 6, 7, for Year Ending December 31, 1924

601	Supervision of Maintenance	$521,628.25
602	Repairs of Aerial Plant	1,410,790.15
603	Repairs of U. G. Plant	203,040.53
604	Repairs of C. O. Equipment	982,701.31
605	Repairs of Station Equipment	685,634.57
606	Repairs of Buildings and Grounds	102,141.28
610	Other Maintenance Expenses	18,604.56
	Total Current Repairs	$3,924,540.65
607	Station Removals and Changes	829,551.74
	Total Current Maintenance	$4,754,092.39
608	Depreciation of Plant and Equipment	4,702,607.81
609	Extraordinary Depreciation	
	Total Maintenance	$9,456,700.20
621	Traffic Superintendence	567,912.05
622	Service Inspection	82,895.45

Company Wide Case—Brett Exhibit No. 2—Sheet 3—Continued

623	Operating Clerical Wages	156,342.65
624	Operators' Wages	5,099,227.50
626	Rest & Lunch Rooms	17,737.28
627	Operators' Schooling	263,583.84
629	C. O. Stationery and Printing	47,922.95
630	Messenger Service	578.17
632	Pay Station Expenses	54,518.79
633	Other Traffic Expenses	206,721.24
	Total	$6,497,439.92
628	Transmission Power	154,925.29
631	Miscellaneous C. O. Expenses	341,791.90
635	Leased Line Operating Expenses	
	Total Traffic	$6,994,157.11
640	Commercial Administration	650,725.70
643	Canvassing	43,302.15
644	Sub-licensee Relations	18,458.69
647	Revenue Collecting	435,772.41
650	Other Commercial Expenses	751.73
	Total	$1,149,010.68
642	Advertising	98,880.94
646	Revenue Accounting	466,518.22
648	Pay Station Commissions	142,012.10
649	Directory Expenses	382,798.92
	Total Commercial	$2,239,220.86
660	General Office Salaries	$283,860.75
663	General Office Supplies and Expenses	53,851.10
667	General Law Expenses	95,610.76
668	Insurance	23,173.17
669	Accidents and Damages	72,744.47
670	Law Expenses Connected with Damages	3,490.73
672	Relief Department and Pensions	250,231.76
673	Telephone Franchise Requirements	49,112.37
674	Amortization of Franchises and Patents	
675	Other General Expenses	190,622.47
676	Less Telephone Franchise Requirements—Cr.	49,097.37
690	Less Charged Construction—Cr.	70,943.58
	Total General and Miscellaneous	902,656.63

[fol. 10322]

Sheet No. 4

Income Statement for Year Ending December 31, 1930

	Revenues:	
1.	Telephone Operating Revenues	$44,264,952.30
2.	Net Non-Operating Revenues	38,432.11
3.	Total Revenues	$44,303,384.41
	Telephone Operating Expenses and Deductions:	
4.	Total Maintenance	$16,257,728.51
5.	Traffic Expenses	8,512,953.89
6.	Commercial Expenses	3,516,098.85
7.	General and Miscellaneous Expenses	1,949,976.20
8.	Uncollectible Operating Revenues	539,833.00
9.	Taxes Assignable to Operations	4,147,264.13

Company Wide Case—Brett Exhibit No. 2—Sheet 4—Continued

10.	Rent Deductions	878,503.79
11.	Amortization of Landed Capital	54,740.25
12.	Total Telephone Operating Expenses and Deductions	$35,857,098.62
13.	Net Income (Line 3—Line 12)	$8,446,285.79

NOTE.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Cooper Exhibit No. A-2, Spring Exhibit Nos. 1, 2 and 3, and Eide Exhibit No. 1.

[fol. 10323] Sheet No. 5

Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1930

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$33,216,248.68
501	Public Pay Station Revenues	971,791.58
503	Service Stations	15,389.68
504	Private Exchange Lines	176,630.36
505	Minor Rents of Exchange Plant	42,831.55
506	Other Exchange Revenues	
	Total Exchange Service Revenues	$34,422,891.85
	Toll Service Revenues:	
510	Message Tolls	$8,484,529.00
512	Leased Toll Lines	290,658.62
513	Telegraph Tolls	
514	Telegraph Service on Toll Lines	104,677.26
515	Minor Rents of Toll Plant	69,200.73
516	Other Toll Revenues	
	Total Toll Service Revenues	$8,949,065.61
	Miscellaneous Operating Revenues:	
520	Messenger Service	
521	Telegraph Commissions	$45,322.96
522	Other Telegraph Service Charges	
523	Advertising and Directory	862,355.27
524	Rents from Other Operating Property	551,935.63
525	Other Miscellaneous Revenues	70,982.48
526	Licensee Revenue—Cr	441.07
	Total Miscellaneous Operating Revenues	$1,531,037.41
	Telephone Operating Revenues	44,902,994.87
527	Less Licensee Revenue—Dr	638,042.57
	Total Telephone Operating Revenues	44,264,952.30

[fol. 10324] Sheet No. 6

Detail of Telephone Operating Expenses Shown in Income Statement Lines 4, 5 6, 7 for Year Ending December 31, 1930

601	Supervision of Maintenance	$815,438.52
602	Repairs of Aerial Plant	1,551,688.04
603	Repairs of U. G. Plant	507,073.51
604	Repairs of C. O. Equipment	1,420,305.12
605	Repairs of Station Equipment	1,249,097.81

Company Wide Case—Brett Exhibit No. 2—Sheet 6—Continued

606	Repairs of Buildings and Grounds	106,707.53
610	Other Maintenance Expenses	12,328.81
	Total Current Repairs	$5,662,639.34
607	Station Removals and Changes	1,976,545.16
	Total Current Maintenance	$7,639,184.50
608	Depreciation of Plant and Equipment	8,618,544.01
609	Extraordinary Depreciation	
	Total Maintenance	$16,257,728.51
621	Traffic Superintendence	$716,168.59
622	Service Inspection	189,893.19
623	Operating Clerical Wages	226,977.12
624	Operators' Wages	6,197,238.99
626	Rest & Lunch Rooms	24,521.61
627	Operators' Schooling	147,590.79
629	C. O. Stationery and Printing	80,464.89
630	Messenger Service	706.81
632	Pay Station Expenses	36,781.22
633	Other Traffic Expenses	105,337.50
	Total	$7,725,680.71
628	Transmission Power	281,329.10
631	Miscellaneous C. O. Expenses	505,944.08
635	Leased Line Operating Expenses	
	Total Traffic	$8,512,953.89
640	Commercial Administration	$1,058,739.92
643	Canvassing	149,195.62
644	Sub-licensee Relations	51,205.09
647	Revenue Collecting	640,477.74
650	Other Commercial Expenses	219.47†
	Total	$1,899,398.90
642	Advertising	230,043.08
646	Revenue Accounting	454,706.78
648	Pay Station Commissions	340,219.31
649	Directory Expenses	591,730.78
	Total Commercial	$3,516,098.85
660	General Office Salaries	$828,498.11
663	General Office Supplies and Expenses	173,959.37
667	General Law Expenses	92,880.64
668	Insurance	31,449.23
669	Accidents and Damages	35,925.43
670	Law Expenses Connected With Damages	2,322.29
672	Relief Department and Pensions	889,919.44
673	Telephone Franchise Requirements	57,218.88
674	Amortization of Franchises and Patents	
675	Other General Expenses	115,124.81
676	Less Telephone Franchise Requirements—Cr	57,051.57
690	Less Charges Construction—Cr	220,270.43
	Total General and Miscellaneous	$1,949,976.20

[† Red in copy.]

[fol. 10325] COMPANY WIDE CASE—BRETT EXHIBIT No. 3

Sheet No. 1

The Ohio Bell Telephone Company

Gross Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1924

201	Organization	$1.20
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	1.20
207	Right of Way	32,605.17
211	Land	322,880.34
212	Buildings	231,449.52
210	Land and Buildings	554,329.86
221	Central Office Telephone Equipment	3,437,249.42
222	Other Equipment of Central Offices	109,964.85
220	Central Office Equipment	3,547,214.27
231	Station Apparatus	1,470,667.35
232	Station Installations	782,191.89
233	Interior Block Wires	15,022.21
234	Private Branch Exchanges	835,426.73
235	Booths and Special Fittings	19,846.05
230	Station Equipment	3,123,154.23
241	Exchange Pole Lines	618,851.09
242	Exchange Aerial Cable	1,013,425.47
243	Exchange Aerial Wire	807,491.89
244	Exchange Underground Conduit	394,465.63
245	Exchange Underground Cable	974,416.55
246	Exchange Submarine Cable	
251	Toll Pole Lines	578,251.87
252	Toll Aerial Cable	222,474.65
253	Toll Aerial Wire	223,167.27
254	Toll Underground Conduit	40,719.52
255	Toll Underground Cable	92,368.92
256	Toll Submarine Cable	250.67
261	Office Furniture and Fixtures	61,413.76
262	General Shop Equipment	
263	General Store Equipment	5,574.43
264	General Stable and Garage Equipment	183,276.63
265	General Tools and Implements	67,855.70
260	General Equipment	318,120.52
268	Interest During Construction	85,500.47
271	Engineering and Superintendence	
272	Law Expenditures During Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	9,917.32
270	Undistributed Construction Expenditures	9,917.32
280	Unappraised Property Purchased	
104	Construction Work in Progress	517,513.94†
	Total	$12,119,212.63

NOTE.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Eide Exhibit No. 1.

[† Red in copy.]

[fol. 10326] Company Wide Case—Brett Exhibit No. 3—Continued

Sheet No. 2

Gross Additions to Fixed Capital and Construction Work in Progress
Year Ending December 31, 1930

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	177,172 69
211	Land	99,257 02
212	Buildings	2,727,895 73
210	Land and Buildings	$2,827,152 75
231	Central Office Telephone Equipment	$7,244,394 88
222	Other Equipment of Central Offices	115,130 58
220	Central Office Equipment	$7,359,525 46
231	Station Apparatus	$3,394,457 58
232	Station Installations	979,711 64
233	Interior Block Wires	16,590 18
234	Private Branch Exchanges	1,271,611 01
235	Booths and Special Fittings	137,882 69
230	Station Equipment	$5,800,253 10
241	Exchange Pole Lines	$1,257,159 28
242	Exchange Aerial Cable	1,205,590 64
243	Exchange Aerial Wire	965,826 15
244	Exchange Underground Conduit	1,352,518 07
245	Exchange Underground Cable	2,471,248 66
246	Exchange Submarine Cable	29,052 03
251	Toll Pole Lines	272,531 17
252	Toll Aerial Cable	402,824 18
253	Toll Aerial Wire	135,838 09
254	Toll Underground Conduit	797,508 50
255	Toll Underground Cable	1,379,658 49
256	Toll Submarine Cable	9,400 20
261	Office Furniture and Fixtures	171,783 66
262	General Shop Equipment	
263	General Store Equipment	4,846 75
264	General Stable and Garage Equipment	142,381 67
265	General Tools and Implements	3,032 89
260	General Equipment	322,044 97
268	Interest during Construction	276,498 80
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	1,974 18
270	Undistributed Construction Expenditures	1,974 18
280	Unappraised property purchased	
104	Construction Work in Progress	2,007,558 24†
	Total	$25,036,219 17

NOTE.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Eide Exhibit No. 1.

[† Red in copy.]

[fol. 10327] COMPANY WIDE CASE—BRETT EXHIBIT No. 4

Sheet No. 1

The Ohio Bell Telephone Company

Fixed Capital Withdrawn or Retired, Year Ending December 31, 1924

		$
201	Organization	
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	33,598.54
211	Land	254,762.25
212	Buildings	95,760.33
210	Land and Buildings	350,522.58
221	Central Office Telephone Equipment	464,014.42
222	Other Equipment of Central Offices	28,233.51
220	Central Office Equipment	492,247.93
231	Station Apparatus	1,152,460.65
232	Station Installations	598,369.10
233	Interior Block Wires	6,443.14
234	Private Branch Exchanges	636,577.08
235	Booths and Special Fittings	5,436.71
230	Station Equipment	2,399,286.68
241	Exchange Pole Lines	475,506.73
242	Exchange Aerial Cable	389,787.23
243	Exchange Aerial Wire	863,259.76
244	Exchange Underground Conduit	53,855.58
245	Exchange Underground Cable	241,841.80
246	Exchange Submarine Cable	130.68
251	Toll Pole Lines	361,513.30
252	Toll Aerial Cable	2,458.65
253	Toll Aerial Wire	146,374.67
254	Toll Underground Conduit	
255	Toll Underground Cable	1,743.38
256	Toll Submarine Cable	
261	Office Furniture and Fixtures	13,656.17
262	General Shop Equipment	
263	General Store Equipment	
264	General Stable and Garage Equipment	121,623.83
265	General Tools and Implements	17,894.72
260	General Equipment	153,174.72
268	Interest during Construction	
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	
270	Undistributed Construction Expenditures	
280	Unappraised Property Purchased	
104	Construction Work in Progress	
	Total	$5,965,302.23

NOTE.—Corresponding data for the years 1925 to 1929 inclusive, have previously been presented and are on file as Eide Exhibit No. 1.

[fol. 10828] Company Wide Case—Brett Exhibit No. 4—Sheet No. 2—Continued

Fixed Capital Withdrawn or Retired, Year Ending December 31, 1930

201	Organisation	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	43,714.68
211	Land	661,002.21
212	Buildings	570,171.77
210	Land and Buildings	1,231,173.98
221	Central Office Telephone Equipment	2,811,445.43
222	Other Equipment of Central Offices	61,613.67
220	Central Office Equipment	2,873,059.10
231	Station Apparatus	2,885,260.65
232	Station Installations	908,179.96
233	Interior Block Wires	9,408.59
234	Private Branch Exchanges	867,419.55
235	Booths and Special Fittings	23,514.59
230	Station Equipment	4,693,783.34
241	Exchange Pole Lines	853,820.61
242	Exchange Aerial Cable	734,073.78
243	Exchange Aerial Wire	1,068,982.27
244	Exchange Underground Conduit	46,037.36
245	Exchange Underground Cable	529,356.07
246	Exchange Submarine Cable	908.12†
251	Toll Pole Lines	441,206.73
252	Toll Aerial Cable	8,240.62
253	Toll Aerial Wire	373,338.50
254	Toll Underground Conduit	
255	Toll Underground Cable	30,349.97
256	Toll Submarine Cable	
261	Office Furniture and Fixtures	40,588.87
262	General Shop Equipment	
263	General Store Equipment	11,839.69
264	General Stable and Garage Equipment	284,909.28
265	General Tools and Implements	99,325.10
260	General Equipment	436,662.94
268	Interest during Construction	
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	39.93
270	Undistributed Construction Expenditures	39.93
280	Unappraised property Purchased	
104	Construction Work in Progress	
	Total	$13,362,931.76

NOTE.—Corresponding data for the years 1925 to 1929 inclusive have previously been presented and are on file as Eide Exhibit No. 1.

[† Red in copy.]

[fol. 10329] COMPANY WIDE CASE—BRETT EXHIBIT NO. 5

Sheet No. 1

The Ohio Bell Telephone Company

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1924

201	Organization	$1.20
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	1.20
207	Right of Way	993.37†
211	Land	68,118.09
212	Buildings	135,689.19
210	Land and Buildings	203,807.28
221	Central Office Telephone Equipment	2,973,235.00
222	Other Equipment of Central Offices	81,731.34
220	Central Office Equipment	3,054,966.34
231	Station Apparatus	318,206.70
232	Station Installations	183,822.79
233	Interior Block Wires	8,579.07
234	Private Branch Exchanges	198,849.65
235	Booths and Special Fittings	14,409.34
230	Station Equipment	723,867.55
241	Exchange Pole Lines	143,344.36
242	Exchange Aerial Cable	623,638.24
243	Exchange Aerial Wire	55,767.87†
244	Exchange Underground Conduit	340,610.05
245	Exchange Underground Cable	732,574.75
246	Exchange Submarine Cable	130.68†
251	Toll Pole Lines	216,738.57
252	Toll Aerial Cable	220,016.00
253	Toll Aerial Wire	76,792.60
254	Toll Underground Conduit	40,719.52
255	Toll Underground Cable	90,625.54
256	Toll Submarine Cable	250.67
261	Office Furniture and Fixtures	47,757.59
262	General Shop Equipment	
263	General Store Equipment	5,574.43
264	General Stable and Garage Equipment	61,652.80
265	General Tools and Implements	49,960.98
260	General Equipment	164,945.80
268	Interest during Construction	85,500.47
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	9,917.32
270	Undistributed Construction Expenditures	9,917.32
280	Unappraised Property Purchased	
104	Construction Work in Progress	517,513.94†
	Total	$6,153,910.40

[† Red in copy.]

[fol. 10330] Company Wide Case—Brett Exhibit No. 5—Continued

Sheet No. 2

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1925

		First six months	Last six months	Year 1925
201	Organization	$	$	$
202	Franchises			
203	Patent Rights			
204	Other Intangible Capital			
200	Intangible Capital			
207	Right of Way	3,870.33†	66,642.29	62,772.58
211	Land	44,406.18	69,276.31	113,682.49
212	Buildings	384,022.52	132,492.14	516,514.66
210	Land and Buildings	428,428.70	201,768.45	630,197.15
221	Central Office Telephone Equipment	1,285,072.02	1,964,470.03	3,249,542.05
222	Other Equipment of Central Offices	52,186.58	53,234.98	105,421.56
220	Central Office Equipment	1,337,258.60	2,017,705.01	3,354,963.61
231	Station Apparatus	207,450.97	211,811.60	419,262.57
232	Station Installations	93,200.59	69,907.87	163,108.46
233	Interior Block Wires	7,404.63	344.59	7,749.22
234	Private Branch Exchanges	87,284.03	187,619.73	274,903.76
235	Booths and Special Fittings	4,227.70	7,627.10	11,854.80
230	Station Equipment	399,567.92	477,310.89	876,878.81
241	Exchange Pole Lines	8,123.45†	171,226.06	163,102.61
242	Exchange Aerial Cable	328,329.37	455,219.24	783,548.61
243	Exchange Aerial Wire	216,081.84†	106,297.63†	322,379.47†
244	Exchange Underground Conduit	218,463.41	397,933.33	616,396.74
245	Exchange Underground Cable	356,259.77	620,429.68	976,689.45
246	Exchange Submarine Cable			
251	Toll Pole Lines	17,781.31	291,328.91	309,110.22
252	Toll Aerial Cable	66,380.11	114,592.32	180,972.43
253	Toll Aerial Wire	31,998.53	518,784.82	550,783.35
254	Toll Underground Conduit	12,919.62†	19,516.37†	32,435.99†
255	Toll Underground Cable	32,345.70	22,591.27	54,936.97
256	Toll Submarine Cable	566.93	1,402.79	1,969.72
261	Office Furniture and Fixtures	38,987.39	29,499.24	68,486.63
262	General Shop Equipment			
263	General Store Equipment	544.87	324.94	869.81
264	General Stable and Garage Equipment	74,261.14	99,494.36	175,755.50

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 2—Continued

		First six months	Last six months	Year 1925
265	General Tools and Implements	28,515.42	33,817.79	$62,333.21
260	General Equipment	142,308.82	163,136.33	305,445.15
268	Interest during Construction	52,519.41	107,700.96	160,220.37
271	Engineering and Superintendence			
272	Law Expenditures during Construction			
273	Taxes during Construction			
274	Miscellaneous Construction Expenditures	241.10	3,757.72†	3,516.62†
270	Undistributed Construction Expenditures	241.10	3,757.72†	3,516.62†
280	Unappraised Property Purchased			
104	Construction Work in Progress	484,382.47	1,270,056.74	1,754,439.21
	Total	$3,655,836.91	$6,768,257.99	$10,424,094.90

[fol. 10331] Sheet No. 3

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1926

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	2,820.55†
211	Land	11,110.89
212	Buildings	1,585,518.03
210	Land and Buildings	1,596,628.92
221	Central Office Telephone Equipment	1,532,372.50
222	Other Equipment of Central Offices	118,701.62
220	Central Office Equipment	1,651,074.12
231	Station Apparatus	291,550.45
232	Station Installations	197,122.30
233	Interior Block Wires	789.26
234	Private Branch Exchanges	674,695.17
235	Booths and Special Fittings	19,899.20
230	Station Equipment	1,184,056.38
241	Exchange Pole Lines	249,787.11
242	Exchange Aerial Cable	871,992.16

† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 3—Continued

243	Exchange Aerial Wire	$258,009.09†
244	Exchange Underground Conduit	830,265.65
245	Exchange Underground Cable	1,007,350.09
246	Exchange Submarine Cable	219.88
251	Toll Pole Lines	147,556.21†
252	Toll Aerial Cable	158,159.64
253	Toll Aerial Wire	78,548.28†
254	Toll Underground Conduit	1,953.54
255	Toll Underground Cable	61,827.31
256	Toll Submarine Cable	.....
261	Office Furniture and Fixtures	105,460.37
262	General Shop Equipment	.....
263	General Store Equipment	1,711.61
264	General Stable and Garage Equipment	81,397.51
265	General Tools and Implements	157,394.30†
260	General Equipment	31,175.19
268	Interest during Construction	318,352.16
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	3,374.16†
270	Undistributed Construction Expenditures	3,374.16†
280	Unappraised Property Purchased	.....
104	Construction Work in Progress	5,562,077.77
	Total	$13,034,611.63

[fol. 10332] Sheet No. 4

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1927

201	Organization	$.....
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	.....
200	Intangible Capital	.....
207	Right of Way	1,647.97
211	Land	163,237.33
212	Buildings	5,764,934.45
210	Land and Buildings	5,928,171.78
221	Central Office Telephone Equipment	4,695,835.65
222	Other Equipment of Central Offices	195,003.48
220	Central Office Equipment	4,890,839.13
231	Station Apparatus	1,981,880.91
232	Station Installations	249,079.41
233	Interior Block Wires	8,966.34
234	Private Branch Exchanges	449,638.71
235	Booths and Special Fittings	52,075.39
230	Station Equipment	2,741,640.76

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 4—Continued

241	Exchange Pole Lines	$221,806.32
242	Exchange Aerial Cable	506,487.58
243	Exchange Aerial Wire	139,910.59†
244	Exchange Underground Conduit	917,616.21
245	Exchange Underground Cable	875,586.12
246	Exchange Submarine Cable	918.38
251	Toll Pole Lines	142,377.88
252	Toll Aerial Cable	120,005.55
253	Toll Aerial Wire	85,787.93
254	Toll Underground Conduit	22,421.38
255	Toll Underground Cable	112,575.93
256	Toll Submarine Cable	1,151.89
261	Office Furniture and Fixtures	253,863.53
262	General Shop Equipment	.....
263	General Store Equipment	2,525.09
264	General Stable and Garage Equipment	64,725.66
265	General Tools and Implements	34,152.88
260	General Equipment	355,267.16
268	Interest During Construction	267,298.38
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	1,529.45
270	Undistributed Construction Expenditures	1,529.45
280	Unappraised Property Purchased	.....
104	Construction Work in Progress	7,609,440.48†
	Total	$9,443,778.73

[fol. 10333] Sheet No. 5

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1928

201	Organization	$.....
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	.....
200	Intangible Capital	.....
207	Right of Way	80,481.00
211	Land	765,892.63
212	Buildings	107,848.04†
210	Land and Buildings	658,044.59
221	Central Office Telephone Equipment	3,059,036.20
222	Other Equipment of Central Offices	140,138.35
220	Central Office Equipment	3,199,174.55
231	Station Apparatus	839,788.12
232	Station Installations	281,110.95
233	Interior Block Wires	8,382.06
234	Private Branch Exchanges	372,069.43
235	Booths and Special Fittings	73,830.89
230	Station Equipment	1,575,181.45

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 5—Continued

241	Exchange Pole Lines	$402,081.43
242	Exchange Aerial Cable	681,101.51
243	Exchange Aerial Wire	21,091.79
244	Exchange Underground Conduit	952,271.57
245	Exchange Underground Cable	1,090,238.00
246	Exchange Submarine Cable	
251	Toll Pole Lines	353,169.70
252	Toll Aerial Cable	885,162.78
253	Toll Aerial Wire	210,190.64
254	Toll Underground Conduit	73,954.93
255	Toll Underground Cable	294,992.16
256	Toll Submarine Cable	730.00
261	Office Furniture and Fixtures	288,349.06
262	General Shop Equipment	
263	General Store Equipment	2,824.83
264	General Stable and Garage Equipment	129,175.26
265	General Tools and Implements	62,494.58
260	General Equipment	482,843.73
268	Interest during Construction	102,919.80
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	212.10†
270	Undistributed Construction Expenditures	212.10†
280	Unappraised Property Purchased	
104	Construction Work in Progress	307,266.26†
	Total	$10,736,151.27

[fol. 10334]

Sheet No. 6

Net Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1929

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	78,604.27
211	Land	768,559.23
212	Buildings	2,812,560.38
210	Land and Buildings	3,581,119.61
221	Central Office Telephone Equipment	2,562,646.23
222	Other Equipment of Central Offices	108,211.06†
220	Central Office Equipment	2,454,435.17
231	Station Apparatus	1,117,342.28
232	Station Installations	353,709.56
233	Interior Block Wires	8,013.32
234	Private Branch Exchanges	375,627.85
235	Booths and Special Fittings	119,411.94
230	Station Equipment	1,974,104.95

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 6—Continued

241	Exchange Pole Lines	$636,329.10
242	Exchange Aerial Cable	1,049,266.06
243	Exchange Aerial Wire	426,662.11
244	Exchange Underground Conduit	1,165,118.37
245	Exchange Underground Cable	1,472,548.46
246	Exchange Submarine Cable	21,798.83
251	Toll Pole Lines	116,717.10†
252	Toll Aerial Cable	681,078.71
253	Toll Aerial Wire	250,548.21†
254	Toll Underground Conduit	325,132.38
255	Toll Underground Cable	438,756.58
256	Toll Submarine Cable	3,632.38
261	Office Furniture and Fixtures	243,975.85
262	General Shop Equipment	.....
263	General Store Equipment	4,082.60
264	General Stable and Garage Equipment	102,866.38
265	General Tools and Implements	101,475.04
260	General Equipment	452,399.87
268	Interest during Construction	193,950.60
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	7,224.25
270	Undistributed Construction Expenditures	7,224.25
280	Unappraised Property Purchased	.....
104	Construction Work in Progress	3,963,459.16
	Total	$18,558,355.55

[fol. 10335]

Sheet No. 7

Net Additions to Fixed Capital and Construction Work In Progress, Year Ending December 31, 1930

201	Organization	$.....
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	.....
200	Intangible Capital	.....
207	Right of Way	133,458.01
211	Land	561,745.19†
212	Buildings	2,157,723.96
210	Land and Buildings	1,595,978.77
221	Central Office Telephone Equipment	4,432,949.45
222	Other Equipment of Central Offices	53,516.91
220	Central Office Equipment	4,486,466.36
231	Station Apparatus	509,196.93
232	Station Installations	71,531.68
233	Interior Block Wires	7,181.59
234	Private Branch Exchanges	404,191.46
235	Booths and Special Fittings	114,368.10
230	Station Equipment	1,106,469.76

[† Red in copy.]

Company Wide Case—Brett Exhibit No. 5—Sheet No. 7—Continued

241	Exchange Pole Lines	$403,338.67
242	Exchange Aerial Cable	471,516.86
243	Exchange Aerial Wire	103,156.12†
244	Exchange Underground Conduit	1,306,480.71
245	Exchange Underground Cable	1,941,892.59
246	Exchange Submarine Cable	29,960.15
251	Toll Pole Lines	168,675.56†
252	Toll Aerial Cable	394,583.56
253	Toll Aerial Wire	237,500.41
254	Toll Underground Conduit	797,508.50
255	Toll Underground Cable	1,349,308.52
256	Toll Submarine Cable	9,400.20
261	Office Furniture and Fixtures	131,194.79
262	General Shop Equipment	
263	General Store Equipment	6,992.94†
264	General Stable and Garage Equipment	142,527.61†
265	General Tools and Implements	96,292.21†
260	General Equipment	114,617.97†
268	Interest during Construction	276,498.80
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	1,934.25
270	Undistributed Construction Expenditures	1,934.25
280	Unappraised Property Purchased	
104	Construction Work in Progress	2,007,558.24†
	Total	$11,673,287.41

[fol. 10336] COMPANY WIDE CASE—BRETT EXHIBIT NO. 6

The Ohio Bell Telephone Company

Reserve for Accrued Depreciation and Amortization of Intangible Capital and Its Relation to Total Fixed Capital for the Years 1924–1930, Inclusive

As of June 30 year	Reserve for accrued depreciation and amortization of intangible capital	Total fixed capital	Percentage ((b) ÷ (c))
(a)	(b)	(c)	(d)
1924	11,407,710.25	92,486,348.53	12.33%
1925	12,560,502.79	98,712,029.85	12.72%
1926	12,062,767.77	108,347,405.68	11.13%
1927	11,808,682.23	120,846,286.33	9.77%
1928	12,441,734.37	132,975,578.05	9.36%
1929	14,738,613.25	145,306,101.22	10.14%
1930	17,377,781.58	163,560,459.50	10.62%

[fol. 10337] COMPANY WIDE CASE—BRETT EXHIBIT NO. 7

The Ohio Bell Telephone Company

Property, Net Income and Rate of Return Three Months Ending March 31, 1931

1. Total Property (Average Book Cost for the Three Months Ending March 31, 1931)	$177,242,353.76
Revenues:	
2. Telephone Operating Revenues	$10,783,958.03
3. Net Non-Operating Revenues	8,423.54

[†Red in copy.]

Company Wide Case—Brett Exhibit No. 7—Continued

4.	Total Revenues	$10,792,381.57
	Telephone Operating Expenses and Deductions:	
5.	Total Maintenance	$4,083,620.16
6.	Traffic Expenses	1,848,770.33
7.	Commercial Expenses	886,093.99
8.	General and Miscellaneous Expenses	490,881.13
9.	Uncollectible Operating Revenues	127,530.00
10.	Taxes Assignable to Operations	999,871.77
11.	Rent Deductions	233,715.68
12.	Amortization of Landed Capital	13,273.27
13.	Total Telephone Operating Expenses and Deductions	$8,683,756.33
14.	Net Income (Line 4–Line 13)	$2,108,625.24
15.	Rate of Return—Annual Basis (Line 14 ÷ Line 1)	4.76%

[fol. 10338] COMPANY WIDE CASE—BRETT EXHIBIT No. 8

Sheet No. 1

The Ohio Bell Telephone Company

Fixed Capital (Book Cost) as of December 31, 1921

201	Organization	$245,606.22
202	Franchises	1,716.20
203	Patent Rights	
204	Other Intangible Capital	289,752.25
200	Intangible Capital	537,074.67
207	Right of Way	1,230,[illegible]8.14
211	Land	2,231,698.76
212	Buildings	5,850,947.19
210	Land and Buildings	8,082,645.95
221	Central Office Telephone Equipment	11,200,033.20
222	Other Equipment of Central Offices	480,418.80
220	Central Office Equipment	11,680,452.00
231	Station Apparatus	4,965,779.47
232	Station Installations	2,632,664.56
233	Interior Block Wires	68,247.48
234	Private Branch Exchanges	2,742,944.24
235	Booths and Special Fittings	99,632.27
230	Station Equipment	10,509,268.02
241	Exchange Pole Lines	7,209,449.17
242	Exchange Aerial Cable	7,531,035.24
243	Exchange Aerial Wire	5,719,325.56
244	Exchange Underground Conduit	7,439,946.22
245	Exchange Underground Cable	9,575,729.71
246	Exchange Submarine Cable	12,720.85
251	Toll Pole Lines	5,589,813.97
252	Toll Aerial Cable	281,117.52
253	Toll Aerial Wire	4,309,880.23
254	Toll Underground Conduit	10,237.38
255	Toll Underground Cable	281,877.89
256	Toll Submarine Cable	9,688.08
261	Office Furniture and Fixtures	411,742.99
262	General Shop Equipment	7,093.28
263	General Store Equipment	17,878.32

[†Red in copy.]

Company Wide Case—Brett Exhibit No. 8—Sheet No. 1—Continued

264	General Stable and Garage Equipment	413,914.24
265	General Tools and Implements	220,970.99
260	General Equipment	1,071,599.82
268	Interest during Construction	300,035.04
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	9,069.69†
270	Undistributed Construction Expenditures	9,069.69†
280	Unappraised Property Purchased	
	Total	81,373,585.77

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10339] Sheet No. 2

Fixed Capital (Book Cost) as of December 31, 1922

201	Organization	$195,795.27
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	323,084.83
200	Intangible Capital	518,880.10
207	Right of Way	1,274,108.71
211	Land	2,260,564.96
212	Buildings	6,138,021.40
210	Land and Buildings	8,398,586.36
221	Central Office Telephone Equipment	12,326,778.87
222	Other Equipment of Central Offices	539,911.40
220	Central Office Equipment	12,866,690.27
231	Station Apparatus	5,204,406.53
232	Station Installations	2,773,566.78
233	Interior Block Wires	75,435.14
234	Private Branch Exchanges	2,849,047.12
235	Booths and Special Fittings	101,406.42
230	Station Equipment	11,003,861.99
241	Exchange Pole Lines	7,723,416.52
242	Exchange Aerial Cable	8,053,181.28
243	Exchange Aerial Wire	5,994,740.53
244	Exchange Underground Conduit	7,628,377.10
245	Exchange Underground Cable	10,012,555.22
246	Exchange Submarine Cable	12,720.85
251	Toll Pole Lines	5,815,300.98
252	Toll Aerial Cable	311,319.94
253	Toll Aerial Wire	4,362,299.85
254	Toll Underground Conduit	9,688.09

[†Red in copy.]

Company Wide Case—Brett Exhibit No. 8—Sheet No. 2—Continued

255	Toll Underground Cable	$326,460.16
256	Toll Submarine Cable	9,688.08
261	Office Furniture and Fixtures	524,316.89
262	General Shop Equipment	
263	General Store Equipment	19,079.91
264	General Stable and Garage Equipment	412,720.70
265	General Tools and Implements	227,956.42
260	General Equipment	1,234,073.92
268	Interest during Construction	379,638.28
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	
270	Undistributed Construction Expenditures	
280	Unappraised Property Purchased	120,957.25
	Total	$86,056,545.48

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10340]

Sheet No. 3

Fixed Capital (Book Cost) as of December 31, 1923

201	Organization	$195,797.92
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,167.40
207	Right of Way	1,247,897.75
211	Land	2,580,881.85
212	Buildings	6,022,176.15
210	Land and Buildings	8,603,058.00
221	Central Office Telephone Equipment	13,058,808.16
222	Other Equipment of Central Offices	627,740.52
220	Central Office Equipment	13,686,548.68
231	Station Apparatus	5,508,953.63
232	Station Installations	2,948,623.45
233	Interior Block Wires	89,086.53
234	Private Branch Exchanges	3,165,796.68
235	Booths and Special Fittings	102,796.60
230	Station Equipment	11,815,256.89
241	Exchange Pole Lines	7,999,667.43
242	Exchange Aerial Cable	8,594,478.14
243	Exchange Aerial Wire	6,118,266.55
244	Exchange Underground Conduit	7,895,221.48

Company Wide Case—Brett Exhibit No. 8—Sheet No. 3—Continued

245	Exchange Underground Cable	$10,690,322.85
246	Exchange Submarine Cable	12,968.00
251	Toll Pole Lines	4,854,965.09
252	Toll Aerial Cable	421,462.30
253	Toll Aerial Wire	4,081,834.12
254	Toll Underground Conduit	14,554.54
255	Toll Underground Cable	354,831.69
256	Toll Submarine Cable	9,362.64
261	Office Furniture and Fixtures	592,971.04
262	General Shop Equipment	
263	General Store Equipment	23,346.43
264	General Stable and Garage Equipment	488,703.38
265	General Tools and Implements	356,885.19
260	General Equipment	1,461,906.04
268	Interest during Construction	477,734.61
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	2,646.87
270	Undistributed Construction Expenditures	2,646.87
280	Unappraised property purchased	
	Total	$88,869,151.07

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies
3. Monthly Average of Telephone Operating Revenues.

[fol. 10341] Sheet No. 4

Fixed Capital (Book Cost) as of December 31, 1924

201	Organization	$195,799.12
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,246,904.38
211	Land	2,648,999.94
212	Buildings	6,157,865.34
210	Land and Buildings	8,806,865.28
221	Central Office Telephone Equipment	16,032,043.16
222	Other Equipment of Central Offices	709,471.86
220	Central Office Equipment	16,741,515.02
231	Station Apparatus	5,827,160.33
232	Station Installations	3,132,446.24
233	Interior Block Wires	97,665.60
234	Private Branch Exchanges	3,364,646.33
235	Booths and Special Fittings	117,205.94
230	Station Equipment	12,539,124.44

Company Wide Case—Brett Exhibit No. 8—Sheet No. 4—Continued

241	Exchange Pole Lines	8,143,011.79
242	Exchange Aerial Cable	9,218,116.38
243	Exchange Aerial Wire	6,062,498.68
244	Exchange Underground Conduit	8,235,831.53
245	Exchange Underground Cable	11,422,897.60
246	Exchange Submarine Cable	12,837.32
251	Toll Pole Lines	5,071,703.66
252	Toll Aerial Cable	641,478.30
253	Toll Aerial Wire	4,158,626.72
254	Toll Underground Conduit	55,274.06
255	Toll Underground Cable	445,457.23
256	Toll Submarine Cable	9,613.31
261	Office Furniture and Fixtures	640,728.63
262	General Shop Equipment	
263	General Store Equipment	28,920.86
264	General Stable and Garage Equipment	550,356.18
265	General Tools and Implements	406,846.17
260	General Equipment	1,626,851.84
268	Interest during Construction	563,235.08
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes during Construction	
274	Miscellaneous Construction Expenditures	12,564.19
270	Undistributed Construction Expenditures	12,564.19
280	Unappraised Property Purchased	
	Total	$95,540,575.41

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10342] Sheet No. 5

Fixed Capital (Book Cost) as of June 30, 1925

201	Organization	$195,799.12
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,243,034.05
211	Land	2,693,406.12
212	Buildings	6,541,887.86
210	Land and Buildings	9,235,293.98
221	Central Office Telephone Equipment	17,317,115.18
222	Other Equipment of Central Offices	761,658.44
220	Central Office Equipment	18,078,773.62
231	Station Apparatus	6,034,611.30
232	Station Installations	3,225,646.83

Company Wide Case—Brett Exhibit No. 8—Sheet No. 5—Continued

233	Interior Block Wires	105,070.23
234	Private Branch Exchanges	3,451,930.36
235	Booths and Special Fittings	121,433.64
230	Station Equipment	12,938,692.36
241	Exchange Pole Lines	8,134,888.34
242	Exchange Aerial Cable	9,546,445.75
243	Exchange Aerial Wire	5,846,416.84
244	Exchange Underground Conduit	8,454,294.94
245	Exchange Underground Cable	11,779,157.37
246	Exchange Submarine Cable	12,837.32
251	Toll Pole Lines	5,089,484.97
252	Toll Aerial Cable	707,858.41
253	Toll Aerial Wire	4,190,625.25
254	Toll Underground Conduit	42,354.44
255	Toll Underground Cable	477,802.93
256	Toll Submarine Cable	10,180.24
261	Office Furniture and Fixtures	679,716.02
262	General Shop Equipment	.....
263	General Store Equipment	29,465.73
264	General Stable and Garage Equipment	624,617.32
265	General Tools and Implements	435,361.59
260	General Equipment	1,769,160.66
268	Interest during Construction	615,754.49
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	12,805.29
270	Undistributed Construction Expenditures	12,805.29
280	Unappraised Property Purchased	.....
	Total	$98,712,029.85

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10343] Sheet No. 6

Fixed Capital (Book Cost) as of December 31, 1925

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,309,676.96
211	Land	2,762,682.43
212	Buildings	6,674,380.00
210	Land and Buildings	9,437,062.43
221	Central Office Telephone Equipment	19,281,585.21
222	Other Equipment of Central Offices	814,893.42
220	Central Office Equipment	20,096,478.63

Company Wide Case—Brett Exhibit No. 8—Sheet No. 6—Continued

231	Station Apparatus	$6,246,422.90
232	Station Installations	3,295,554.70
233	Interior Block Wires	105,414.82
234	Private Branch Exchanges	3,639,550.09
235	Booths and Special Fittings	129,060.74
230	Station Equipment	13,416,003.25
241	Exchange Pole Lines	8,306,114.40
242	Exchange Aerial Cable	10,001,664.99
243	Exchange Aerial Wire	5,740,119.21
244	Exchange Underground Conduit	8,852,228.27
245	Exchange Underground Cable	12,399,587.05
246	Exchange Submarine Cable	12,837.32
251	Toll Pole Lines	5,380,813.88
252	Toll Aerial Cable	822,450.73
253	Toll Aerial Wire	4,709,410.07
254	Toll Underground Conduit	22,838.07
255	Toll Underground Cable	500,394.20
256	Toll Submarine Cable	11,583.03
261	Office Furniture and Fixtures	709,215.26
262	General Shop Equipment	.....
263	General Store Equipment	29,790.67
264	General Stable and Garage Equipment	724,111.68
265	General Tools and Implements	469,179.38
260	General Equipment	1,932,296.99
268	Interest During Construction	723,455.45
271	Engineering and Superintendence	.....
272	Law Expenditures During Construction	.....
273	Taxes During Construction	.....
274	Miscellaneous Construction Expenditures	9,047.57
270	Undistributed Construction Expenditures	9,047.57
280	Unappraised Property Purchased	.....
	Total	$104,210,231.10

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10344]

Sheet No. 7

Fixed Capital (Book Cost) as of December 31, 1926

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,306,856.41
211	Land	2,773,793.32
212	Buildings	8,259,898.03
210	Land and Buildings	11,033,691.35

Company Wide Case—Brett Exhibit No. 8—Sheet No. 7—Continued

221	Central Office Telephone Equipment	$20,813,957.71
222	Other Equipment of Central Offices	933,595.04
220	Central Office Equipment	21,747,552.75
231	Station Apparatus	6,537,973.35
232	Station Installations	3,492,677.00
233	Interior Block Wires	106,204.08
234	Private Branch Exchanges	4,314,245.26
235	Booths and Special Fittings	148,959.94
230	Station Equipment	14,600,059.63
241	Exchange Pole Lines	8,555,901.51
242	Exchange Aerial Cable	10,873,657.15
243	Exchange Aerial Wire	5,482,110.12
244	Exchange Underground Conduit	9,682,493.92
245	Exchange Underground Cable	13,406,937.14
246	Exchange Submarine Cable	13,057.20
251	Toll Pole Lines	5,233,257.67
252	Toll Aerial Cable	980,610.37
253	Toll Aerial Wire	4,630,861.79
254	Toll Underground Conduit	24,791.61
255	Toll Underground Cable	562,221.51
256	Toll Submarine Cable	11,583.03
261	Office Furniture and Fixtures	814,675.63
262	General Shop Equipment	.....
263	General Store Equipment	31,502.28
264	General Stable and Garage Equipment	805,509.19
265	General Tools and Implements	311,785.08
260	General Equipment	1,963,472.18
268	Interest during Construction	1,041,807.61
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	5,673.41
270	Undistributed Construction Expenditures	5,673.41
280	Unappraised Property Purchased	.....
	Total	$111,682,764.96

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10345] Sheet No. 8

Fixed Capital (Book Cost) as of December 31, 1927

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,308,504.38

Company Wide Case—Brett Exhibit No. 8—Sheet No. 8—Continued

211	Land	$2,937,030.65
212	Buildings	14,024,832.48
210	Land and Buildings	16,961,863.13
221	Central Office Telephone Equipment	25,509,793.36
222	Other Equipment of Central Offices	1,128,598.52
220	Central Office Equipment	26,638,391.88
231	Station Apparatus	8,519,854.26
232	Station Installations	3,741,756.41
233	Interior Block Wires	115,170.42
234	Private Branch Exchanges	4,763,883.97
235	Booths and Special Fittings	201,035.33
230	Station Equipment	17,341,700.39
241	Exchange Pole Lines	8,777,707.83
242	Exchange Aerial Cable	11,380,144.73
243	Exchange Aerial Wire	5,342,199.53
244	Exchange Underground Conduit	10,600,110.13
245	Exchange Underground Cable	14,282,523.26
246	Exchange Submarine Cable	13,975.58
251	Toll Pole Lines	5,375,635.55
252	Toll Aerial Cable	1,100,615.92
253	Toll Aerial Wire	4,716,649.72
254	Toll Underground Conduit	47,212.99
255	Toll Underground Cable	674,797.44
256	Toll Submarine Cable	12,734.92
261	Office Furniture and Fixtures	1,068,539.16
262	General Shop Equipment	.....
263	General Store Equipment	34,027.37
264	General Stable and Garage Equipment	870,234.85
265	General Tools and Implements	345,937.96
260	General Equipment	2,318,739.34
268	Interest during Construction	1,309,105.99
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	7,202.86
270	Undistributed Construction Expenditures	7,202.86
280	Unappraised Property Purchased	.....
	Total	$128,735,984.17

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10346] Sheet No. 9

Fixed Capital (Book Cost) as of December 31, 1928

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60

Company Wide Case—Brett Exhibit No. 8—Sheet No. 9—Continued

207	Right of Way	$1,388,985.38
211	Land	3,702,923.28
212	Buildings	13,916,984.44
210	Land and Buildings	17,619,907.72
221	Central Office Telephone Equipment	28,568,829.56
222	Other Equipment of Central Offices	1,268,736.87
220	Central Office Equipment	29,837,566.43
231	Station Apparatus	9,359,642.38
232	Station Installations	4,022,867.36
233	Interior Block Wires	123,552.48
234	Private Branch Exchanges	5,135,953.40
235	Booths and Special Fittings	274,866.22
230	Station Equipment	18,916,881.84
241	Exchange Pole Lines	9,179,789.26
242	Exchange Aerial Cable	12,061,246.24
243	Exchange Aerial Wire	5,363,291.32
244	Exchange Underground Conduit	11,552,381.70
245	Exchange Underground Cable	15,372,761.26
246	Exchange Submarine Cable	13,975.58
251	Toll Pole Lines	5,728,805.25
252	Toll Aerial Cable	1,965,778.70
253	Toll Aerial Wire	4,926,840.36
254	Toll Underground Conduit	121,167.92
255	Toll Underground Cable	969,789.60
256	Toll Submarine Cable	13,464.92
261	Office Furniture and Fixtures	1,356,888.22
262	General Shop Equipment	.....
263	General Store Equipment	36,852.20
264	General Stable and Garage Equipment	999,410.11
265	General Tools and Implements	408,432.54
260	General Equipment	2,801,583.07
268	Interest during Construction	1,412,025.79
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	6,990.76
270	Undistributed Construction Expenditures	6,990.76
280	Unappraised Property Purchased	.....
	Total	$139,779,401.70

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10347] Sheet No. 10

Fixed Capital (Book Cost) as of December 31, 1929

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48

Company Wide Case—Brett Exhibit No. 8—Sheet No. 10—Continued

200	Intangible Capital	$526,168.60
207	Right of Way	1,467,589.65
211	Land	4,471,482.51
212	Buildings	16,729,544.82
210	Land and Buildings	21,201,027.33
221	Central Office Telephone Equipment	31,131,475.79
222	Other Equipment of Central Offices	1,160,525.81
220	Central Office Equipment	32,292,001.60
231	Station Apparatus	10,476,984.66
232	Station Installations	4,376,576.92
233	Interior Block Wires	131,565.80
234	Private Branch Exchanges	5,511,581.25
235	Booths and Special Fittings	394,278.16
230	Station Equipment	20,890,986.79
241	Exchange Pole Lines	9,816,118.36
242	Exchange Aerial Cable	13,110,512.30
243	Exchange Aerial Wire	5,789,953.43
244	Exchange Underground Conduit	12,717,500.07
245	Exchange Underground Cable	16,845,309.72
246	Exchange Submarine Cable	35,774.41
251	Toll Pole Lines	5,612,088.15
252	Toll Aerial Cable	2,646,857.41
253	Toll Aerial Wire	4,676,292.15
254	Toll Underground Conduit	446,300.30
255	Toll Underground Cable	1,408,546.18
256	Toll Submarine Cable	17,097.30
261	Office Furniture and Fixtures	1,600,864.07
262	General Shop Equipment	.....
263	General Store Equipment	40,934.80
264	General Stable and Garage Equipment	1,102,276.49
265	General Tools and Implements	509,907.58
260	General Equipment	3,253,982.94
268	Interest During Construction	1,605,976.39
271	Engineering and Superintendence	.....
272	Law Expenditures During Construction	.....
273	Taxes During Construction	.....
274	Miscellaneous Construction Expenditures	14,215.01
270	Undistributed Construction Expenditures	14,215.01
280	Unappraised Property Purchased	.....
	Total	$154,374,298.09

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10348] Company Wide Case—Brett Exhibit No. 8—Continued

Sheet No. 11

Fixed Capital (Book Cost) as of December 31, 1930

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,601,047.66
211	Land	3,909,737.32
212	Buildings	18,887,268.78
210	Land and Buildings	22,797,006.10
221	Central Office Telephone Equipment	35,564,425.24
222	Other Equipment of Central Offices	1,214,042.72
220	Central Office Equipment	36,778,467.96
231	Station Apparatus	10,986,181.59
232	Station Installations	4,448,108.60
233	Interior Block Wires	138,747.39
234	Private Branch Exchanges	5,915,772.71
235	Booths and Special Fittings	508,646.26
230	Station Equipment	21,997,456.55
241	Exchange Pole Lines	10,219,457.08
242	Exchange Aerial Cable	13,582,029.16
243	Exchange Aerial Wire	5,686,797.31
244	Exchange Underground Conduit	14,023,980.78
245	Exchange Underground Cable	18,787,202.31
246	Exchange Submarine Cable	65,734.56
251	Toll Pole Lines	5,443,412.59
252	Toll Aerial Cable	3,041,440.97
253	Toll Aerial Wire	4,438,791.74
254	Toll Underground Conduit	1,243,808.80
255	Toll Underground Cable	2,757,854.70
256	Toll Submarine Cable	26,497.50
261	Office Furniture and Fixtures	1,732,058.86
262	General Shop Equipment	.....
263	General Store Equipment	33,941.86
264	General Stable and Garage Equipment	959,748.88
265	General Tools and Implements	413,615.37
260	General Equipment	3,139,364.97
268	Interest During Construction	1,882,475.19
271	Engineering and Superintendence	.....
272	Law Expenditures During Construction	.....
273	Taxes During Construction	.....
274	Miscellaneous Construction Expenditures	16,149.26
270	Undistributed Construction Expenditures	16,149.26
280	Unappraised Property Purchased	.....
	Total	$168,055,143.74

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10349] Company Wide Case—Brett Exhibit No. 8—Continued

Sheet No. 12

Fixed Capital (Book Cost) as of December 31, 1931

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,631,245.64
211	Land	3,870,159.46
212	Buildings	18,924,490.95
210	Land and Buildings	22,794,650.41
221	Central Office Telephone Equipment	38,097,124.60
222	Other Equipment of Central Offices	1,166,329.47
220	Central Office Equipment	39,263,454.07
231	Station Apparatus	11,272,633.34
232	Station Installations	4,477,439.38
233	Interior Block Wires	146,517.27
234	Private Branch Exchanges	6,110,677.05
235	Booths and Special Fittings	597,438.26
230	Station Equipment	22,604,705.30
241	Exchange Pole Lines	10,364,886.75
242	Exchange Aerial Cable	13,709,749.04
243	Exchange Aerial Wire	5,491,348.52
244	Exchange Underground Conduit	14,281,134.98
245	Exchange Underground Cable	19,088,320.95
246	Exchange Submarine Cable	73,265.57
251	Toll Pole Lines	5,271,116.48
252	Toll Aerial Cable	3,244,420.41
253	Toll Aerial Wire	4,177,171.51
254	Toll Underground Conduit	1,310,333.09
255	Toll Underground Cable	2,970,684.65
256	Toll Submarine Cable	29,105.21
261	Office Furniture and Fixtures	1,764,310.27
262	General Shop Equipment	.....
263	General Store Equipment	32,031.25
264	General Stable and Garage Equipment	838,285.29
265	General Tools and Implements	360,147.64
260	General Equipment	2,994,774.45
268	Interest During Construction	1,980,151.12
271	Engineering and Superintendence	.....
272	Law Expenditures During Construction	.....
273	Taxes During Construction	.....
274	Miscellaneous Construction Expenditures	15,117.07
270	Undistributed Construction Expenditures	15,117.07
280	Unappraised Property Purchased	.....
	Total	$171,821,803.82

NOTE.—This Statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10350] Company Wide Case—Brett Exhibit No. 8—Continued

Sheet No. 13

Fixed Capital (Book Cost) as of October 31, 1932

201	Organization	$195,799.12
202	Franchises	.....
203	Patent Rights	.....
204	Other Intangible Capital	330,369.48
200	Intangible Capital	526,168.60
207	Right of Way	1,662,623.58
211	Land	3,821,269.97
212	Buildings	18,668,682.68
210	Land and Buildings	22,489,952.65
221	Central Office Telephone Equipment	38,231,149.11
222	Other Equipment of Central Offices	1,162,118.92
220	Central Office Equipment	39,393,268.03
231	Station Apparatus	10,467,606.18
232	Station Installations	4,169,917.76
233	Interior Block Wires	144,921.37
234	Private Branch Exchanges	5,847,702.98
235	Booths and Special Fittings	631,280.45
230	Station Equipment	21,261,428.74
241	Exchange Pole Lines	10,305,582.95
242	Exchange Aerial Cable	13,775,995.29
243	Exchange Aerial Wire	5,095,639.06
244	Exchange Underground Conduit	14,314,767.90
245	Exchange Underground Cable	19,242,097.29
246	Exchange Submarine Cable	73,265.57
251	Toll Pole Lines	5,164,886.29
252	Toll Aerial Cable	3,194,873.74
253	Toll Aerial Wire	3,930,956.54
254	Toll Underground Conduit	1,315,295.87
255	Toll Underground Cable	3,082,988.31
256	Toll Submarine Cable	29,105.21
261	Office Furniture and Fixtures	1,771,173.39
262	General Shop Equipment	.....
263	General Store Equipment	30,216.56
264	General Stable and Garage Equipment	730,419.49
265	General Tools and Implements	335,868.02
260	General Equipment	2,867,677.46
268	Interest during Construction	2,032,925.56
271	Engineering and Superintendence	.....
272	Law Expenditures during Construction	.....
273	Taxes during Construction	.....
274	Miscellaneous Construction Expenditures	15,038.46
270	Undistributed Construction Expenditures	15,038.46
280	Unappraised Property Purchased	.....
	Total	$169,774,537.10

NOTE.—This statement does not include:

1. Construction Work in Progress.
2. Materials and Supplies.
3. Monthly Average of Telephone Operating Revenues.

[fol. 10351]

COMPANY WIDE CASE—BRIEF EXHIBIT No. 9

Sheet No. 1

Method Used and Calculations Made, by Commission in Arriving at Apportionments, with Changes Resulting in Commission's Calculations if There Is Excluded from Bonded Revenue, Exchange Service Revenues in Exchanges Where No Increased Rates Were Collected Under Bond for 1925 and 1926:

	Year 1925	Year 1926
1. Total Exchange Service Revenues for Exchanges in which any increase in rates were collected under bond during the year.	$18,449,365.14	$23,663,276.13
2. Total Exchange Service Revenues for Entire Company	24,554,399.53	26,628,406.79
3. Percentage relation item 1 is to item 2 (item 1 + item 2)	75.136698%	88.864784%
4. Excess Earnings found by Commission for year	1,822,647.00	2,041,483.00
5. Excess Earnings found by Commission considered as allocable to Bonded Cases (item 4 + item 3)	1,369,477.00	1,814,159.00
6. Amount of Exchange Service Revenues from increases in rates collected under bond	1,137,195.00	1,637,314.00
7. Amount of Excess Earnings found by Commission (item 5) considered as allocable to increases in toll rates collected under bond (item 5 − item 6)	232,282.00	176,845.00
8. Total Excess Earnings found by Commission considered as allocable to other than bonded cases (item 4 − item 5)	453,170.00	227,324.00

Year	Toll refund ordered	Maximum toll refunds on Commission's theory	Decrease
1925	$510,142.00	$232,282.00	$277,860.00
1926	234,399.00	176,845.00	57,554.00
Total	$744,541.00	$409,127.00	$335,414.00

[fol. 10352]

Company Wide Case—Brett Exhibit No. 9—Continued

Sheet No. 2

Method Used and Calculations Made by Commission in Arriving at Apportionments

	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Year 1932
1. Total Exchange Service Revenues for Exchanges in which any increases in rates were collected under bond during the year	$26,273,242.06	$28,027,276.83	$30,719,328.43	$31,539,782.21	$30,870,850.35	$27,478,059.44
2. Total Exchange Service Revenues for Entire Company	28,617,757.15	30,447,906.48	33,431,681.70	34,422,891.85	33,722,537.44	30,038,321.11
3. Percentage relation item 1 is to item 2 (item 1 + item 2)	91.807481%	92.049931%	91.886878%	91.624441%	91.543676%	91.476682%
4. Excess Earnings found by Commission for year	1,986,610.00	1,923,301.00	1,463,347.00	1,481,689.00	1,659,760.00	908,335.00
5. Excess Earnings found by Commission considered as allocable to Bonded Cases (item 4 × item 3)	1,823,857.00	1,772,238.00	1,344,624.00	1,357,589.00	1,519,405.00	830,915.00
6. Amount of Exchange Service Revenues from increases in rates collected under bond	1,907,983.00	2,002,061.00	2,145,355.00	2,185,156.00	2,079,578.00	1,793,032.00
7. Amount of Excess Earnings found by Commission considered as allocable to exchange bonded cases	1,823,857.00	1,772,238.00	1,344,624.00	1,357,589.00	1,519,405.00	830,915.00

[fol. 10353]

Sheet No. 3

The Toll Refunds Ordered July 5, 1934, as Modified in Sheet No. 1 of This Exhibit Were Equal to the Following Percentages of Revenues in the Toll System for the Years 1925, 1926 and 1927:

	Year 1925	Year 1926	Year 1927
1. Intrastate Message Toll Revenue	$5,147,352.84	$5,863,775.04	$6,204,824.87
2. Refunds ordered for Toll	232,282.00	176,845.00	.....
3. Percentage—Refunds of Revenue (2 + 1)	4.51%	3.02%	.....

[fol. 10354]

Company Wide Case—Brett Exhibit No. 9—Continued

Sheet No. 4

Recalculations of Refunds on Commission's Theory

	Year 1925				Year 1926			
	Exchange service revenues	Apportionment of excess earnings 6.1638706%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 6.9192194%	Amount collected under bond	Maximum refund on commission's theory
Akron, Bar., C. Falls	$1,326,415.64	$81,759	$142,887	$81,759	$1,456,950.84	$100,810	$148,320	$100,810
Alton	1,542.58	95	341	95	1,649.79	114	357	114
Bridgeport, Bel., M. F.	186,262.10	11,481	10,496	10,496	204,081.72	14,121	30,850	14,121
Canfield	10,341.87	638	455	455	12,369.58	856	2,666	856
Canton	.....	.....	.....	.....	.....	.....	.....	.....
Cleveland	10,569,289.22	651,477	86,717	86,717	11,382,794.87	787,600	92,976	92,976
Columbus	.....	.....	.....	.....	3,135,691.93	216,965	374,673	216,965
Coshocton	.....	.....	.....	.....	70,795.97	4,899	2,229	2,229
Dayton	1,453,089.49	89,567	268,119	89,567	1,567,766.82	108,477	280,943	108,477
Dublin	4,093.95	252	943	252	4,107.14	284	947	284
E. Palestine	22,189.37	1,568	3,551	1,368	22,771.73	1,576	3,542	1,576
Gahanna	4,280.25	264	1,280	264	4,133.46	286	1,168	286
Galloway	2,895.87	178	787	178	2,768.00	192	722	192
Girard	29,581.60	1,823	1,917	1,823	31,462.78	2,177	2,020	2,020
Groveport	6,906.44	426	2,012	426	6,770.26	468	1,798	468
Harrisburg	7,025.00	433	1,690	433	6,970.24	482	1,627	482
Hilliards	4,853.87	299	1,072	299	4,843.64	335	1,073	335
Kent	48,617.73	2,997	4,753	2,997	59,741.68	4,134	14,724	4,134
Lancaster	119,167.52	7,345	13,626	7,345	123,595.53	8,552	14,115	8,552
Lockbourne	2,393.47	148	721	148	2,230.60	154	627	154
London	.....	.....	.....	.....	44,184.69	3,057	493	493
Marietta	144,177.83	8,887	19,753	8,887	151,000.25	10,448	19,946	10,448
Massillon	179,422.80	11,059	39,540	11,059	186,303.93	12,891	41,322	12,891
Mentor	.....	.....	.....	.....	.....	.....	162	162

6345

Company Wide Case—Brett Exhibit No. 9—Sheet No. 4—Continued

	Year 1925				Year 1926			
	Exchange service revenues	Apportionment of excess earnings 6.1638706%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 6.9192194%	Amount collected under bond	Maximum refund on commission's theory
Middletown	$187,400.20	$11,551	$43,933	$11,551	$199,009.94	$13,770	45,694	$13,770
New Albany	4,238.18	261	1,013	261	4,168.84	288	981	288
Niles	70,723.74	4,359	6,119	4,359	72,678.58	5,029	6,000	5,029
Osborn	5,978.61	369	123	123	6,287.31	435	492	435
Pickerington	3,705.45	228	879	228	3,695.94	256	853	256
Piqua	92.153.92	5,680	12,110	5,680	94,757.56	6,556	12,111	6,556
Reynoldsburg	6,615.69	408	1,678	408	6,667.20	461	1,644	461
Ripley	10,902.79	672	888	672	11,167.14	773	915	773
Sedalia	.....	.....	.....	.....	3,611.29	250	32	32
So. Charleston	10,808.76	666	934	666	10,808.32	748	935	748
So. Solon	2,309.30	142	220	142	2,267.98	157	199	157
Springfield	.....	.....	.....	.....	491,835.02	34,031	39,723	34,031
Steubenville	217,568.80	13,411	22,014	13,411	229,159.91	15,856	22,963	15,856
Toledo	2,516,730.86	155,128	261,624	155,128	2,679,277.23	185,385	270,064	185,385
Toronto	22,750.93	1,402	2,182	1,402	23,947.32	1,657	2,297	1,657
Washington C. H.	.....	.....	.....	.....	87,771.97	6,073	2,040	2,040
Worthington	14,321.33	883	5,307	883	13,536.29	937	5,184	937
Youngstown	1,160,609.98	71,539	177,511	71,539	1,239,642.84	85,774	187,887	85,774
Total	$18,449,365.14	$1,137,195	$1,137,195	$571,021	$23,663,276.13	$1,637,314	$1,637,314	$933,210

	Year 1927				Year 1928			
	Exchange service revenues	Apportionment of excess earnings 6.9418802%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 6.3232615%	Amount collected under bond	Maximum refund on commission's theory
Akron, Bar., C. Falls	$1,633,265.07	$113,379	$159,519	$113,379	$1,864,981.33	$117,928	$174,911	$117,928
Alton	1,784.61	124	389	124	1,812.64	115	393	115
Bridgeport, Bel. M. F.	205,111.72	14,239	31,021	14,239	202,572.72	12,809	30,238	12,809
Canfield	12,520.10	869	2,665	869	12,706.81	803	2,692	803
Canton	865,022.77	60,049	78,638	60,049	896,449.59	56,684	87,405	56,684
Cleveland	12,070,390.13	837,912	99,160	99,160	12,903,219.53	815,904	102,841	102,841
Columbus	3,467,316.74	240,697	466,219	240,697	3,650,567.37	230,835	482,194	230,835
Coshocton	77,816.97	5,402	8,880	5,402	78,885.49	4,988	8,862	4,988
Dayton	1,739,305.38	120,741	306,739	120,741	1,895,384.50	119,850	332,195	119,850
Dublin	4,199.56	291	994	291	4,367.94	276	1,038	276
E. Palestine	24,172.11	1,678	3,635	1,678	24,877.07	1,573	3,756	1,573
Gahanna	4,459.54	310	1,153	310	4,572.81	289	1,142	289
Galloway	2,747.30	191	729	191	2,769.64	175	742	175
Girard	33,949.16	2,357	2,089	2,089	36,730.88	2,323	2,176	2,176
Groveport	6,819.14	473	1,813	473	6,975.15	441	1,837	441
Harrisburg	6,793.03	472	1,583	472	6,665.08	421	1,534	421
Hilliards	4,821.20	335	1,100	335	4,785.13	303	1,067	303
Kent	61,727.54	4,285	15,010	4,285	64,964.28	4,108	15,716	4,108
Lancaster	127,841.11	8,875	14,482	8,875	129,592.73	8,194	14,695	8,194
Lockbourne	2,151.38	149	577	149	2,160.72	137	552	137
London	46,158.11	3,204	1,975	1,975	46,383.87	2,933	1,925	1,925
Marietta	152,318.39	10,574	19,539	10,574	153,784.97	9,724	19,190	9,724
Massillon	197,402.67	13,703	43,696	43,696	204,615.57	12,938	44,748	12,938
Mentor			679	679			670	670
Middletown	205,781.17	14,285	47,360	14,285	217,270.03	13,739	48,984	13,739
New Albany	4,271.00	296	968	296	4,273.82	270	942	270
Niles	74,624.25	5,180	5,778	5,180	79,698.11	5,040	6,010	5,040
Osborn	7,093.22	492	492	492	7,686.97	486	492	486
Pickerington	3,692.99	256	866	256	3,933.10	249	918	249

Company Wide Case—Brett Exhibit No. 9—Sheet No. 5—Continued
Recalculations of Refunds on Commission's Theory

	Year 1927				Year 1928			
	Exchange service revenues	Apportionment of excess earnings 6.9418802%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 6.3232615%	Amount collected under bond	Maximum refund on commission's theory
Piqua	96,694.61	6,712	12,123	6,712	100,042.42	6,326	12,311	6,326
Reynoldsburg	6,821.89	474	1,715	474	7,363.97	466	1,788	466
Ripley	11,325.54	786	911	786	11,632.58	736	932	736
Sedalia	3,651.91	254	131	131	3,620.69	229	125	125
So. Charleston	10,688.96	742	951	742	10,771.29	681	923	681
So. Solon	2,359.14	164	195	164	2,352.53	149	173	149
Springfield	517,616.54	35,932	53,497	35,932	534,056.59	33,770	54,038	33,770
Steubenville	241,017.48	16,731	23,598	16,731	256,598.66	16,225	24,348	16,225
Toledo	2,887,989.41	200,481	281,966	200,481	3,068,924.28	194,056	291,519	194,056
Toronto	25,675.10	1,782	2,471	1,782	27,180.68	1,719	2,661	1,719
Washington C. H.	92,889.22	6,448	8,116	6,448	93,386.23	5,905	8,199	5,905
Worthington	14,660.01	1,018	5,449	1,018	16,218.62	1,026	5,993	1,026
Youngstown	1,318,295.89	91,515	199,112	91,515	1,382,441.34	87,415	209,186	87,415
Total	$26,273,242.06	$1,823,857	$1,907,983	$1,084,164	$28,027,276.83	$1,772,238	$2,002,061	$1,058,586

[fol. 10356]

Sheet No. 6

	Year 1929				Year 1930			
	Exchange service revenues	Apportionment of excess earnings 4.3771269%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 4.3043702%	Amount collected under bond	Maximum refund on commission's theory
Akron, Bar., C. Falls	$2,149,240.61	$94,075	$196,018	$94,075	$2,254,137.22	$97,026	$200,638	$97,026
Alton	1,980.88	87	433	87	2,423.37	104	531	104
Bridgeport, Bel., M. F.	209,913.42	9,188	31,008	9,188	214,647.18	9,239	31,697	9,239
Canfield	12,797.72	560	2,679	560	12,829.07	552	2,688	552

anton	970,074.98	42,461	94,487	42,461	995,299.27	42,841	95,767	42,841
leveland	14,317,661.46	626,702	113,937	113,937	14,713,833.31	635,338	118,367	118,367
olumbus	3,845,007.00	168,300	52,467	168,300	3,903,046.57	168,003	502,122	168,003
oshocton	81,737.19	3,578	9,018	3,578	81,429.47	3,505	8,903	3,505
Dayton	2,085,490.81	91,285	362,616	91,285	2,182,191.38	93,931	378,961	93,931
Dublin	4,807.33	210	1,141	210	5,043.42	217	1,213	217
E. Palestine	25,090.22	1,098	3,773	1,098	25,541.94	1,099	3,763	1,099
Gahanna	5,126.24	224	1,264	224	5,538.41	238	1,409	238
Galloway	2,754.25	121	732	121	2,701.42	116	730	116
Girard	38,977.14	1,706	2,227	1,706	40,524.37	1,745	2,233	1,745
Groveport	7,097.37	311	1,906	311	7,175.26	309	1,996	309
Harrisburg	6,761.89	296	1,582	296	6,555.31	282	1,560	282
Hilliards	5,590.27	245	1,301	245	6,239.19	269	1,465	269
Kent	68,320.30	2,991	16,478	2,991	70,028.82	3,014	16,993	3,014
Lancaster	129,933.03	5,687	14,710	5,687	130,822.64	5,631	14,675	5,631
Lockbourne	2,076.49	91	412	91	1,994.44	86	356	86
London	46,598.33	2,040	1,859	1,859	46,782.08	2,014	1,717	1,717
Marietta	157,553.38	6,896	19,359	6,896	159,175.59	6,852	19,805	6,852
Massillon	219,069.36	9,589	47,380	9,589	216,044.39	9,299	46,878	9,299
Mentor	.....	.....	668	668	.....	.....	700	700
Middletown	234,060.07	10,245	51,821	10,245	236,844.94	10,195	53,110	10,195
New Albany	4,359.03	191	973	191	4,553.55	196	1,011	196
Niles	86,875.29	3,803	6,375	3,803	89,088.62	3,835	6,421	3,835
Osborn	8,401.33	368	492	368	8,696.25	374	492	374
Pickerington	4,054.48	177	958	177	4,321.70	186	744	186
Piqua	106,075.61	4,643	12,615	4,643	108,404.78	4,666	12,513	4,666
Reynoldsburg	8,020.62	351	1,960	351	8,556.79	368	2,090	368
Ripley	11,803.05	517	933	517	11,328.65	488	899	488
Sedalia	3,503.49	153	123	123	3,399.82	146	120	120
So. Charleston	10,970.49	480	939	480	10,752.24	463	876	463
So. Solon	2,504.68	110	440	110	2,384.62	103	136	103
Springfield	572,934.34	25,078	58,290	25,078	579,463.77	24,942	59,093	24,942
Steubenville	278,172.31	12,176	25,540	12,176	291,150.90	12,532	25,728	12,532
Toledo	3,338,772.18	146,142	308,699	146,142	3,385,523.21	145,725	309,143	145,725
Toronto	28,244.14	1,236	2,737	1,236	29,050.52	1,250	2,806	1,250
Washington C. H.	93,550.59	4,095	8,032	4,095	92,093.39	3,964	7,851	3,964
Worthington	17,504.12	767	6,411	767	18,875.47	812	6,996	812
Youngstown	1,515,862.94	66,351	230,862	66,351	1,571,288.87	67,634	240,010	67,634
Total	$30,719,328.43	$1,344,624	$2,145,355	$832,316	$31,539,782.21	$1,357,589	$2,185,156	$842,995

Company Wide Case—Brett Exhibit No. 9—Continued

Sheet No. 7

Recalculations of Refunds on Commission's Theory.

	Year 1931				Year 1932			
	Exchange service revenues	Apportionment of excess earnings 4.9218112%	Amount collected under bond	Maximum refund on commission's theory	Exchange service revenues	Apportionment of excess earnings 3.0239216%	Amount collected under bond	Maximum refund on commission's theory
Akron, Bar., C. Falls	$2,263,537.12	$111,407	$189,647	$111,407	$2,060,287.51	$62,301	$166,068	$62,301
Alton	2,543.32	125	582	125	2,620.58	79	638	79
Bridgeport, Bel., M. F.	206,796.21	10,178	29,752	10,178	173,513.33	5,247	24,927	5,247
Canfield	12,487.97	615	2,566	615	11,320.57	342	2,317	342
Canton	932,198.83	45,881	88,409	45,881	776,011.35	23,466	71,411	23,466
Cleveland	14,573,562.53	717,283	115,487	115,487	13,146,846.21	397,550	108,515	108,515
Columbus	3,818,344.01	187,932	484,671	187,932	3,488,038.60	105,476	428,858	105,476
Coshocton	79,016.91	3,889	8,684	3,889	72,791.35	2,201	7,955	2,201
Dayton	2,152,160.08	105,925	367,680	105,925	1,953,292.54	59,066	324,627	59,066
Dublin	5,160.78	255	1,228	255	5,047.41	153	1,225	153
E. Palestine	25,377.67	1,249	3,635	1,249	23,665.71	716	3,322	716
Gahanna	5,572.48	274	1,403	274	5,263.68	159	1,333	159
Galloway	2,616.05	129	659	129	2,475.52	75	695	75
Girard	37,949.29	1,868	2,031	1,868	30,197.83	913	1,682	913
Groveport	6,791.28	334	1,854	334	6,613.95	200	1,801	200
Harrisburg	6,092.88	300	1,483	300	5,600.59	169	1,375	169
Hilliards	6,088.72	300	1,464	300	5,326.01	161	1,261	161
Kent	68,358.27	3,365	16,478	3,365	62,355.82	1,886	15,118	1,885
Lancaster	128,769.39	6,338	14,455	6,338	123,884.75	3,746	13,741	3,745
Lockbourne	1,815.07	89	297	89	1,632.41	49	270	49
London	45,613.72	2,245	1,651	1,651	40,910.75	1,237	1,539	1,237
Marietta	152,681.19	7,515	18,218	7,515	139,021.17	4,204	16,608	4,204
Massillon	199,396.47	9,814	42,836	9,814	169,974.15	5,140	36,365	5,140
Mentor			824	824			810	810
Middletown	230,717.35	11,355	50,635	11,355	204,055.12	6,171	45,633	6,171

New Albany	4,541.55	223	1,007	223	4,342.22	131	863	131
Niles	79,531.58	3,914	5,671	3,914	62,946.36	1,903	4,599	1,903
Osborn	8,989.99	442	492	442	8,795.93	266	492	266
Pickerington	4,410.37	217	757	217	4,245.44	128	733	128
Piqua	106,666.17	5,250	12,032	5,250	102,279.54	3,093	10,773	3,093
Reynoldsburg	8,256.03	406	2,020	406	7,650.90	231	1,920	231
Ripley	11,213.11	552	876	552	10,977.20	332	847	332
Sedalia	3,248.94	160	112	112	2,609.70	79	92	79
So. Charleston	10,432.03	513	823	513	9,781.14	296	757	296
So. Solon	2,267.70	112	136	112	1,711.49	52	125	52
Springfield	548,555.05	26,999	55,208	26,999	474,901.40	14,361	46,533	14,361
Steubenville	289,399.87	14,244	24,077	14,244	256,856.29	7,767	20,026	7,767
Toledo	3,202,277.53	157,610	286,206	157,610	2,690,741.52	81,366	230,547	81,366
Toronto	26,864.67	1,322	2,641	1,322	20,697.43	626	1,934	626
Washington C. H.	85,684.82	4,217	77,435	4,217	75,071.45	2,270	6,560	2,270
Worthington	19,175.88	944	7,123	944	18,774.51	568	6,973	568
Youngstown	1,495,678.47	73,615	226,333	73,615	1,214,930.01	36,739	181,164	36,739
Total	$30,870,850.35	$1,519,405	$2,079,578	$917,791	$27,478,059.44	$830,915	$1,793,032	$542,690

[fol. 10358] Company Wide Case—Brett Exhibit No. 9—Continued

Sheet No. 8

Maximum Refund for Exchanges on Commission's Theory

Year	Ordered refunded	Maximum refund on Commission's theory	Decrease Amount	%
1925	1,137,195	571,021	566,174	.....
1926	1,637,314	933,210	704,104	.....
1927	1,823,857	1,084,164	739,693	.....
1928	1,772,238	1,058,586	713,652	.....
1929	1,344,624	832,316	512,308	.....
1930	1,357,589	842,995	514,594	.....
1931	1,519,405	917,791	601,614	.....
1932	830,915	542,690	288,225	.....
Total	11,423,137	6,782,773	4,640,364	40 62%

[fols. 10359-10788]

Sheet No. 9

Cleveland Exchange Accounting Area

Year	Exchange service revenues	Exchange service revenues collected under bond
1925	$10,569,289.	$86,717.
1926	11,382,795.	92,976.
1927	12,070,390.	99,160.
1928	12,903,220.	102,841.
1929	14,317,661.	113,937.
1930	14,713,833.	118,367.
1931	14,573,563.	115,487.
1932	13,146,846.	108,515.
Total	103,677,597.	838,000.
Amount Ordered Refunded in Cleveland		645,132.
Amount of Excess Earnings Allocable to Cleveland on Commission's Theory carried Through to Conclusion on Basis of Original Method		5,467,769.
Amount Which Could Be Ordered For Refund of the $5,467,766		838,000.
Excess Earnings, resulting in Refunds Ordered in Other Exchanges		4,629,766.

[fol. 10789] Company Wide Case, Company Exhibit A

109 Ohio Laws, 629

(Senate Joint Resolution No. 24)

Joint Resolution

Memorializing Congress to eliminate dual telephone service.

"Whereas, the public interest demands the elimination of dual telephone service and the unification of the service of competing telephone companies, and

Whereas, Such unification of telephone service, in justice to the stockholders of the existing telephone companies, can only be secured by a consolidation of said competing companies or a purchase by one company of the property of the other, and

Whereas, Such consolidation is now authorized by the laws of the state of Ohio, but there seems to be a doubt whether such consolidation or purchase is permissible under Federal Law,

Therefore, Be It Enacted by the General Assembly of the state of Ohio: That the Congress of the United States be, and it is hereby requested to enact such laws, or amendments to existing laws, as will permit competing telephone companies doing either an intra-state or inter-state telephone business to unify the service rendered by such companies either by a purchase and sale of the property of one company by the other, or by a consolidation or merger of said companies when the same is authorized by the laws of the state in which such properties are situated, and

Be It Further Resolved that copies of this Joint Resolution be transmitted by the Clerk of the Senate to the United States Senators and Members of Congress representing the State of Ohio.

Clarence I. Brown, President of the Senate. Rupert Beetham, Speaker of the House of Representatives.

Filed Jan. 29, 1926. The Public Utilities Commission of Ohio.

Adopted April 25, 1921.

[fol. 10790] COMPANY WIDE CASE, COMPANY EXHIBIT X 2

Interstate Commerce Commission,

Washington

March 18, 1920.

To All Carriers Concerned:

Section 435 of the Transportation Act, 1920, contains the following provision:

"The Commission shall, as soon as practicable, prescribe, for carriers subject to this Act, the classes of property for which depreciation charges may properly be included under operating expenses, and the percentages of depreciation which shall be charged with respect to each of such classes of property, classifying the carriers as it may deem proper for this purpose. The Commission may, when it deems necessary, modify the classes and percentages so

described. The carriers subject to this Act shall not charge to operating expenses any depreciation charges on classes of property other than those prescribed by the Commission, or charge with respect to any class of property a percentage of depreciation other than that prescribed therefor by the Commission. No such carrier shall in any case include in any form under its operating or other expenses any depreciation or other charges or expenditure included elsewhere as a depreciation charge or otherwise under its operating or other expenses."

Information received by the Commission indicates the existence of doubt as to the propriety of carriers making any charges to operating expenses with respect to depreciation prior to such time as the Commission shall prescribe the specific percentages of depreciation which shall be charged.

The purpose of this circular is to dispel any such doubt as may exist in the minds of accounting officers.

Until the Commission shall otherwise order, all carriers subject to the Act to regulate commence should continue to observe the requirements respecting the accounting for depreciation which are embodied in the effective accounting classifications prescribed by the Commission for the respective classes of carriers.

George B. McGinty, Secretary.

[fol. 10791] COMPANY WIDE CASE, COMPANY EXHIBIT X-3

No. 2367

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of The Joint Petition of The Ohio Bell Telephone Company and The Ohio State Telephone Company for the consent of the Public Utilities Commission of Ohio to and their approval of the consolidation of said two companies under the name of The Ohio Bell Telephone Company

This day after due notice to all parties in interest, this cause came on to be heard, at the time and place fixed therefor by the Commission upon the joint petition of The Ohio Bell Telephone Company and The Ohio State Telephone Company, hereinafter called the constitutent companies,

for the consent of the Public Utilities Commission of Ohio to and the approval by the Commission of the consolidation and merger of said two companies into a consolidated company under the name of The Ohio Bell Telephone Company, and upon the evidence, and was argued by counsel and submitted to the Commission and it being made to appear to the Commission and the Commission being satisfied that said consolidation and merger will promote the public convenience and will furnish the public with adequate service for a reasonable rate, rental, toll or charge therefor, the Commission for the purpose of this consolidation and for the existing service and not for service after physical unification of the plants and lines hereby ascertains and determines the valuation of the property of said constituent companies upon which the rates, tolls, rentals and charges of the consolidated company are to be based, to be the sum of $81,316,427.90, and hereby fixes and determines the lawfully existing rates, charges, tolls and rentals of said constituent companies to be the rates, charges, tolls and rentals to be charged by said consolidated company after such consolidation and merger and until modified or changed in the manner provided by law.

And the Commission having so ascertained and determined said valuation and having so fixed and determined said rates, tolls, charges and rentals so to be charged, it is therefore

Ordered, That the consent and approval of the Commission be and they hereby are given and granted for the consolidation and merger of said constituent telephone companies into one consolidated company, under the name of and to be known and designated as The Ohio Bell Telephone Company. It is further

Ordered, That in the communities where dual service is now furnished by said constituent companies, the said consolidated company shall proceed to unify its service immediately after the rates to be charged for such unified service shall have been fixed and determined in the manner provided by law. It is further

Ordered, That nothing herein shall be construed to be a consent to or approval by this Commission of any increase in rates or diminution of service within the territory now served by means of the respective properties of the constituent companies nor shall the findings herein as to the

value of said properties of the constituent companies nor as to rates or service be binding upon this Commission or the [fol. 10792] consolidated company in any future proceeding involving matters of rates and service, or either of them. It is further

Ordered, That in all matters and causes pending before this Commission involving any of the property or the valuation of any of the property, or the rates, charges, tolls or rentals, of said constituent companies, respectively, the name of the consolidated company be and it hereby is substituted for the name of the respective constituent company party thereto, and that said consolidated company shall have and succeed to all the rights and shall assume and be subject to all the liabilities, respectively, of the said constituent companies in said matters and causes, and each of them. It is further

Ordered, That all outstanding contracts and all long distance connections of both of the constituent companies shall be preserved and protected by the consolidated company.

And the Commission coming now to consider the Petition and Motion of the City of Columbus, Ohio, filed herein September eighth, 1921, does overrule same. It is

Ordered, however, that nothing in this Order shall be construed to impair, affect, or disturb the rights of the City of Columbus, Ohio, under and by virtue of the Franchise to the Columbus Citizens Telephone Company, dated May eighth, 1899.

The Public Utilities Commission of Ohio. Geo. T. Poor, Chairman, Chas. C. Marshall, E. A. Tinker, Commissioners. (Seal.)

Dated at Columbus, Ohio, this 17th day of September, 1921.

[fol. 10793] COMPANY WIDE CASE, COMPANY EXHIBIT AA-1

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

No. 2077

In the matter of the joint petition of The Springfield Xenia Telephone Company and Central Union Telephone Company for such consent and approval as may be necessary to permit them to respectively sell and purchase certain telephone property.

This day, after full hearing, due notice of the time and place of which was given to all parties in interest, this mat-

ter came on for consideration upon the joint application of The Springfield Xenia Telephone Company and The Ohio Bell Telephone Company, (the latter substituted as a party herein in the place of Central Union Telephone Company by order of this Commission in the proceeding authorizing the sale and conveyance to said The Ohio Bell Telephone Company of all of the property of Central Union Telephone Company in the State of Ohio), asking the consent to and approval by this Commission, of the sale by said first named applicant and the purchase by the latter of all of the telephone property and physical assets of said The Springfield Xenia Telephone Company, or such part thereof as The Ohio Bell Telephone Company may desire to take over.

And the Commission having heretofore found and ascertained the valuation of the several classes and kinds of property of the applicants, used and useful for the convenience of the public in the furnishing of telephonic service in and about the municipalities of Springfield, Christiansburg, Donnelsville, Xenia, Bowersville, Clifton, Enon, Jamestown, North Hampton, New Carlisle, Pitchin, Spring Valley, Tremont City and Yellow Springs, Ohio, and of said property as a whole, upon which valuation the rates, tolls, charges and rentals to be charged, are to be based and notice of such valuation having been duly given to said applicants and to the Mayors of said municipalities, respectively, as provided by law, and it appearing that the consolidation of the property of the applicants in said territory will promote the public convenience, and that the public will thereby be furnished adequate service for a reasonable and just rate, rental, toll or charge therefor, the Commission is satisfied that its consent and authority for such sale and purchase of property should be granted.

And the Commission coming now to find and determine a schedule of reasonable and just rates, rentals, tolls and charges for local exchange telephonic service within said territory, based upon the aforesaid valuation of applicants' properties, the cost of such service, and having due regard for the necessities of making reservation from income for depreciation and contingencies, finds and determines:

That, pending the unification of said properties under the sole ownership and operation of said The Ohio Bell Telephone Company, such rates, charges, tolls and rentals as are lawfully in effect at this time in the respective exchange and service areas, are reasonable and just,

and

That, upon the unification of said property in said several exchange and service areas, under the sole ownership and operation of said The Ohio Bell Telephone Company, and so long as there shall be universal service within such service area, as hereinafter defined, the following net monthly rates, charges, tolls and rentals would be just and reasonable, viz:

[fol. 10794]

	Springfield area		Xenia area		New Carlisle area
Class	Springfield	Donnelsville, Enon, North Hampton, Pitchin, Tremont City	Xenia	Bellbrook, Bowersville, Clifton, Jamestown, Spring Valley, Yellow Springs	New Carlisle and Christiansburg
Business 1-P	$7.50	$4.00	$6.00	$3.50	$3.50
Business 2-P	6.50	3.50	5.00	3.00	3.00
Residence 1-P	3.25	2.75	2.75	2.25	2.25
Residence 2-P	2.50	2.25	2.25	2.00	2.00
Residence 4-P	2.25	....	2.00	....	....
Rural, Bus	3.50	3.50	3.00	3.00	2.50
Rural, Res	2.25	2.25	2.25	2.25	2.00
Extension, Bus	1.50	1.25	1.25	1.25	1.25
Extension, Res	1.00	.75	.75	.75	.75
PBX Trunks	12.75	....	7.50	....	....
Cord Boards	6.00	....	5.00	....	....
Additional:					
Positions	3.00	....	3.00	....	....
Stripe Jacks	1.00	....	.75	....	....
Cordless Bd	3.00	....	3.00	....	....
In-com. M. Sta	2.25	....	2.00	....	....
In. Other Sta	2.25	....	2.00	....	....
PBX Stations	1.25	....	1.25	....	....
Hotel Stations	.75	....	.60	....	....
Joint User:					
Bus. 1-P	3.25	2.00	2.50	1.75	1.75
PBX	4.75	....	3.75	....	....
Extra Listing:					
Bus	1.00	1.00	1.00	1.00	1.00
Res	.50	.50	.50	.50	.50

It is therefore,

Ordered, That said The Springfield Xenia Telephone Company be, and hereby it is authorized to sell and convey to The Ohio Bell Telephone Company all of its said property and physical assets, and said The Ohio Bell Telephone Company hereby is authorized to purchase and acquire the same and to pay therefor the agreed consideration of Six Hundred and Fifteen Thousand Dollars. It is further

Ordered, That, upon the acquisition of said property and before, and upon the unification thereof, said The Ohio

Bell Telephone Company may, subject to its legal obligations to any municipal corporation or political subdivision of the State of Ohio, impose, charge and collect for the furnishing of telephonic service in the exchange areas and municipalities hereinbefore named and set forth, rates, charges, tolls and rentals not in excess of the rates, charges, tolls and rentals hereinbefore found, (upon the basis of the valuation of its said property, owned or to be acquired under the authority of this order, the cost of furnishing such service, the necessity for making reservations from income for depreciation and contingencies, and all other matters which are deemed proper in the computation of rates by this Commission), to be just and reasonable, which [fol. 10795] rates, charges, tolls and rentals shall be and remain the maximum rates, charges, tolls and rentals for the furnishing of such service until changed as provided by law. It is further

Ordered, That, forthwith upon the exercise of the authority herein granted, said parties file with this Commission schedules providing for their respective withdrawal from and inauguration of service in the territory now served by means of the property hereinbefore authorized to be sold and purchased. It is further

Ordered, That the findings hereinbefore set forth as to the services furnished the public shall not be binding upon this Commission in any future proceeding involving said matter.

And, thereupon, came The Springfield Xenia Telephone Company and excepted to each and every part of said order, and its exceptions here are noted of record.

And the Commission, coming further to consider the motion filed by the City of Springfield, Ohio, by its City Solicitor, to dismiss the joint petition herein, finds that said motion is not well taken and that the same should be, and it, therefore, hereby is denied.

To which finding, ruling and order of the Commission, the said City of Springfield, Ohio, then excepted and here now excepts and its exceptions here are noted of record.

The Public Utilities Commission of Ohio. George T. Poor, Chairman; Elisha A. Tinker, Charles C. Marshall, Commissioners. (Seal.)

Dated at Columbus, Ohio, This second day of March, 1922.

A True copy: J. E. Baird, Acting Secretary.

[fol. 10796] COMPANY WIDE CASE—COMPANY EXHIBIT AA2

The Springfield-Xenia Telephone Company

Final Summary by Accounts—All Exchanges

No. of Items	Description	Reproduction value	Depreciation Wear and Tear %	Depreciation Wear and Tear Amount	Present value
207	Right of Way	17,041.19			17,041.19
211	Land	17,112.00			17,112.00
212	Buildings	31,256.00	7.7	2,445.50	28,810.50
221	Central Office Telephone Equipment	87,539.94	15.2	13,320.58	74,219.36
222	Other Equipment of Central Office	1,699.05	28.4	482.68	1,216.37
231	Station Apparatus	79,852.42	13.2	10,559.01	69,293.41
232	Station Installations	15,800.59	13.4	2,104.75	13,695.84
233	Interior Block Wire	80.96	21.2	17.14	63.82
234	Private Branch Exchanges	13,535.92	10.7	1,449.79	12,086.13
235	Booths and Special Fittings	596.15	15.1	90.26	505.89
241	Exchange Pole Lines	259,614.04	45.1	114,489.63	145,124.41
242	Exchange Aerial Cable	91,226.60	14.1	12,844.93	78,381.67
243	Exchange Aerial Wire	134,900.75	36.5	49,255.39	85,645.36
244	Exchange Underground Conduit	34,822.85	10.3	3,593.80	31,228.55
245	Exchange Underground Cable	37,889.25	47.1	1,782.75	36,106.50
251	Toll Pole Lines	1,013.60	45.1	456.69	556.91
253	Toll Aerial Wire	8,138.84	40.8	3,321.25	4,817.59
261	Office Furniture and Fixtures	4,144.65	17.5	723.76	3,420.89
264	General Stable & Garage Equipment	4,158.94	22.6	938.84	3,220.10
265	General Tools & Implements	1,489.39	25.8	384.17	1,105.22
	Plant Supervision, Tool & Supply Expense	34,097.45	25.9	8,839.57	25,257.88
	Total Physical Property	876,010.08	25.9	227,100.49	648,909.59
	Preliminary Organization, General, Legal and Engineering	14,016.16			14,016.16
	Organization, General, Legal, Engineering, Accounting, Supervision, Contingencies, Casualties, Omissions, Insurance, Taxes and Interest During Construction	182,867.11	25.9	47,407.23	135,459.88
	Total Over Head Values	196,883.27	24.1	47,407.23	149,476.04
	Working Capital Including Supplies	31,536.36			31,536.36
	Grand Total	1,104,429.71	24.9	274,507.72	829,921.99

[fol. 10797] COMPANY WIDE CASE, COMPANY EXHIBIT AA-3

BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

No. 288

In the matter of the Joint Petition for the approval of the Agreement for the Consolidation under the name of "THE OHIO STATE TELEPHONE COMPANY," of the United States Telephone Company and fourteen other companies.

This case came on to be heard upon the application of The United States Telephone Company, The Cuyahoga Telephone Company, The Columbus Citizens Telephone Company, The Toledo Home Telephone Company, The Home Telephone Company, of Dayton, The Washington Home Telephone Company, The London Home Telephone Company, The Stark County Telephone Company, The Youngstown Telephone Company, The Columbiana County Telephone Company, The Zanesville Telephone and Telegraph Company, The Findlay Home Telephone Company, The Lancaster Telephone Company, The Massillon Telephone Company, and The Citizens Telephone and Message Company, of Fostoria, for the consent and approval of the Commission to consolidate and merge into a single corporation, to be designated as "The Ohio State Telephone Company," and the evidence adduced, and was argued by Counsel, and it being made to appear to the Commission, and the Commission being satisfied that said consolidation and merger will promote the public convenience and will furnished the public adequate service for a reasonable rate, rental, toll and charge, and the Commission having ascertained and now determines the valuation of the property of said constituent companies upon which the rates, tolls, rentals and charges are based, to be the sum of Twenty-Three Million, Five Hundred Thousand Dollars ($23,500,000.00), and having now fixed and determined the rates now in effect by said

several constituent companies and on file with this Commission, as the rates, charges, tolls and rentals to be charged after such consolidation and merger, it is, therefore,

[fol. 10798] Ordered, That the consent and approval of the Commission be, and they are hereby given for the consolidation and merger of said fifteen (15) constituent telephone companies into one corporation, to be designated as "The Ohio State Telephone Company." Is is further

Ordered, That the authority herein granted and the consent and approval of the Commission herein given be, and the same are hereby conditioned upon the provision that nothing in this order shall be held or construed to prevent, preclude or estop the Commission from making, at any time in the future, an appraisal and valuation of all the property of said constituent companies in the aggregate or of the property of any one or more of said companies or of any part thereof, or of all or any part of the property of said The Ohio State Telephone Company, either upon complaint or motion of any party or person or upon the Commission's own motion or initiative, for any purpose whatsoever authorized by law; or of fixing and determining, at any time in the future, the rates, charges, tolls and rentals that may be charged by said consolidated company at any or all of its exchanges, or by any constituent company, upon complaint of any party or person or upon the Commission's own initiative, and provided further, that, in proceedings, hearings and investigations to fix and determine such rates, charges, tolls and rentals, valuations and appraisals may, if the Commission deem proper, be made only of the property of the constituent company, or of the exchange of the consolidated company, the rates, charges, tolls and rentals of which may, at the time, be under investigation. It is further

Ordered, That this Commission be notified of the consolidation of the said telephone companies immediately after such consolidation is completed. It is further

Ordered, That the authority herein granted may be exer-

cised, subject to all provisions contained herein, on and after this date.

[fol. 10799] The Public Utilities Commission of Ohio. O. H. Hughes, Chairman; C. C. Marshall, E. W. Doty, Commissioners. (Seal.)

Dated at Columbus, Ohio, this twenty-third day of July, 1914.

A true copy: C. A. Radcliffe, Secretary.

[fol. 10800]

COMPANY WIDE CASE—COMMISSION EXHIBIT A-1-A

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 111, Miscellaneous Investments and Account 211, Land

June 30, 1925

[fol. 10801]

Book Cost of Land Carried in Account 111, Miscellaneous Investments

June 30, 1925

Location (a)	Entered on the Books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Net additions (d)	Book cost June 30, 1925 (e)
	Property formerly owned by The Ohio Bell Telephone Co. (b)	The Ohio State Telephone Co. (c)		
Akron				
29 E. Long Street	.....	$1,666.36	$188.09 (a) (b)	$1,854.45
23 S. Highland Street	.....	2,777.24	171.26 (a) (c)	2,948.50
Alliance				
340 E. Market Street	$19,074.29	.....	.....	19,074.29
Barberton				
421–423 No. Second Street	10,734.13	.....	134.21 (a)	10,868.34
Canton				
1306 Court Street	.....	233.29	.....	233.29
Richard Place and High Avenue	.....	233.29	.....	233.29
122 Reno Court	.....	233.29	.....	233.29
Economy Ct. and Second Street	.....	233.29	.....	233.29
Rear 1629 Twelfth Street	.....	233.29	.....	233.29
Cleveland				
1908–1920 Walton Avenue	17,729.20	.....	.....	17,729.20
Crestline				
East St. and Big Four R. R.	.....	555.45	.....	555.45

Dayton				
12 So. Philadelphia Street	.....	1,116.45	.....	1,116.45
Thompsons Corners				
N. E. Corner Payne Ave. & Graham Rd.	.....	1,110.91	4.79 (a)	1,115.70
Toledo				
Rear 22 Columbia Street	.....	5,111.25	.....	5,111.25
1335 Palmwood Avenue	.....	2,248.46	12.02 (a)	2,260.48
Total	$47,537.62	$15,752.57	$510.37	$63,800.56

Column (d) Net additions to Land, September 21, 1921 to June 30, 1925, detailed as follows:

(a) Special Assessments	$390.12
(b) Abstract of title	83.00
(c) Abstract ot title	37.25
Total Net Additions	$510.37

[fol. 10802]

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925

Location	Entered on the books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Land Purchased Sept. 21, 1921 to June 30, 1925	Net Additions to Land (Other than Purchases) Sept. 21, 1921 to June 30, 1925	Book Cost June 30, 1925
	Property formerly owned by The Ohio Bell Tel. Co.	The Ohio State Tel. Co.			
Akron (a)	(b)	(c)	(d)	(e)	(f)
1. 72-76 So. High St.	$223,742.41	.....	.....	$1,054.67 (a)	$224,797.08
2. 82-84 So. High St.	.....	.....	$6,000.00*	142.50 (a)	6,142.50
Barberton					
3. 401 E. Park St.	.....	$2,221.81	.....	340.94 (a)	2,562.75
Bellaire					
4. 3337 Guernsey St.	.....	.....	3,042.00	52.28 (a)	3,094.28

[* See side folio 10808.]

6369

Company Wide Case—Commission Exhibit A-1-A—Continued

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925

Location	Entered on the books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Land Purchased Sept. 21, 1921 to June 30, 1925	Net Additions to Land (Other than Purchases) Sept. 21, 1921 to June 30, 1925	Book Cost June 30, 1925
	Property formerly owned by The Ohio Bell Tel. Co.	The Ohio State Tel. Co.			
	(a)	(b)	(c)	(d)	(e)	(f)
Berea						
5. 33 E. Bridge St		1,666.36		63.31 (a)	1,729.67
Canton						
6. 223 Cleveland Ave	39,134.84			19.32 (a)	39,154.16
7. 317 Tuscarawas St		33,326.90			33,326.90
8. 401-413 Cleveland Ave			127,542.55	1,026.85 (a) (b1)	128,569.40
Cleveland						
9. 6133 Broadway Ave	6,389.17			220.45 (a)	6,609.62
10. 5300 Prospect Ave	17,517.03			112.74 (a)	17,629.77
11. 18900 Nottingham Rd	11,644.86				11,644.86
12. 12223 St. Clair Ave	12,062.94			44.95† (f)	12,017.99
13. 225-243 Champlain Ave	125,141.50				125,141.50
14. 2136 E. 19th St	10,557.03				10,557.03
15. 2016 W. 65th St	5,120.57				5,120.57
16. 3026 Scranton Rd	3,368.47			39.10 (a)	3,407.57
[fol. 10803]	Sheet No. 2				
17. 2059 E. 105th St	11,147.06			86.01 (a)	11,233.07
18. W. 110th St. and Madison Ave	7,277.75		2,250.00	4,307.31 (a)(b)	13,835.06
19. 13164 Cedar Rd	6,369.98			948.94 (a)	7,318.92
20. 14414 Detroit Ave	3,155.71			148.47 (a)	3,304.18
21. 700 Prospect Ave. (Includes 643 Huron Rd.)		388,813.96	27,000.00	878.48 (a)(b2)	416,692.44
22. 1839 E. 81st St		9,731.45		102.98 (a)	9,834.43

[†Red in copy.]

	Cleveland (Continued)					
23.	6542-6546 Broadway Ave		5,998 84		199 57 (a)	6,198 41
24.	6330 Lorain Ave		7,407 45			7,407 45
25.	2064 E. 55th St	65,056 22			107 05 (a)	65,163 27
26.	732-750 Huron Rd			215,103 00	4,620 37 (b3)(g1)	219,723 37
27.	720-730 Huron Rd			307,790 00	1,874 24 (a)(c1)(g2)	309,664 24
28.	6513 Guthrie St	12,488 00				12,488 80
29.	W. 35th St. opposite Searsdale Ave			34,592 96	15 90 (c2)	34,608 86
	Columbus					
30.	28 Sherman Ave	4,472 55			1 49 (a)	4,474 04
31.	1405 W. Broad St	2,795 35			62 30 (a)	2,857 65
32.	21 E. Fifth Ave. and 1175-1179 Mt. Pleasant Ave	4,472 55		2,766 26	1,842 54 (a)(b4)(c3)(e)(g3)	9,081 35
33.	33 No. Third St	96,191 14			369 35 (a)	96,560 49
34.	355 Thurman Ave	1,397 67			47 (a)	1,398 14
35.	104 No. Third St	93,004 39			541 82 (a)	93,546 21
36.	97-107 No. Third St		39,992 29		567 38 (a)	40,559 67
37.	316 W. Fifth Ave		1,333 07		285 78 (a)	1,618 85
38.	Rear 2467 East Ave		277 73			277 73
39.	Rear 62 E. Thirteenth Ave		699 86		57 94 (a)	757 80
40.	1465 Hawthorne Ave		722 08		39 19 (a)	761 27
41.	587 Oakwood Ave		999 81		112 67 (a)	1,112 48
42.	Rear 1448 Franklin Ave		555 45		43 48 (a)	598 93
43.	Rear 18 E. Moler Ave		388 81			388 81
[fol. 10804]		Sheet No. 3				
44.	3520 No. High St		1,333 07		109 11 (a)	1,442 18
45.	Cor. W. Third Ave. and Fairview Ave		222 18			222 18
	1175-1179 Mt. Pleasant Ave. (See 21 E. Fifth Ave.)					
46.	N. W. Cor. Oakland Park Ave. and Indianola Ave			20,300 00		20,300 00
	Coshocton					
47.	209 So. Sixth St			3,503 14	27 93 (a)	3,531 07

Company Wide Case—Commission Exhibit A-1-A—Continued

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925

Sheet No. 3—Continued

Location	Entered on the books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Land Purchased Sept. 21, 1921 to June 30, 1925	Net Additions to Land (Other than Purchases) Sept. 21, 1921 to June 30, 1925	Book Cost June 30, 1925
	Property formerly owned by The Ohio Bell Tel. Co.	The Ohio State Tel. Co.			
	(b)	(c)	(d)	(e)	(f)
Dayton					
48. 16-18 No. Ludlow St	$40,314.58	$	$	$32.57 (a)	$40,347.15
49. 1901 E. Fifth St	1,792.76			.56 (a)	1,793.32
50. 118 W. Second St	83,037.43			1,044.83 (g4)	84,082.26
51. 304 Delaware Ave	2,068.56			627.76 (a)	2,696.32
52. 48 So. Jefferson St		55,544.83		291.18 (a)	55,836.01
East Liverpool					
53. 415 Market St			6,555.60		6,555.60
Findlay					
54. 612 So. Main St	8,969.80			160.57 (a)	9,130.37
Gallipolis					
55. 462 Second Ave			786.35		786.35
Marietta					
56. 308 Putnam St			3,781.48		3,781.48
Martins Ferry					
57. 10 So. Third St			3,174.15	342.15 (a)	3,516.30

[fol. 10805]	Massillon	Sheet No. 4				
58.	100 Factory St	$15,617.37	$	$	$3,200.00 (g5)	$18,817.37
	Middletown					
59.	1011 First Ave			3,500.00	38.49 (a)	3,538.49
	New Carlisle					
60.	W. Jefferson St	404.72				404.72
	North Jackson					
61.	Warren Rd. near Milton Dam Rd		333.27			333.27
	Painesville					
62.	116 So. St. Clair St	4,193.02			21.70 (a)	4,214.72
	Piqua					
63.	311-313 No. Wayne St	8,952.61			10.04 (a)	8,962.65
	Sandusky					
64.	416 Columbus Ave	11,322.26			15.00 (a)	11,337.26
	South Euclid					
65.	Stop 15A Mayfield Rd	1,830.15			79.20 (a)	1,909.35
	Springfield					
66.	119-123 So. Spring St	22,362.77			17.19 (a)	22,379.96
67.	132-134 E. High St	31,867.54				31,867.54
68.	21-25 So. Center St			21,008.94	67.96 (a)	21,076.90
	St. Clairsville					
69.	Marietta St			2,208.50	51.71 (a)	2,260.21
	Steubenville					
70.	422 Washington St			8,326.83	136.69 (a)	8,463.52
[fol. 10806]	Toledo	Sheet No. 5				
71.	436 Delaware Ave	5,450.92			3,027.90 (a)(b5)(g6)	8,478.82
72.	511-513 E. Broadway	1,789.02			.56 (a)	1,789.58
73.	1131 Palmwood Ave	2,236.28			42.77 (a)	2,279.05

Company Wide Case—Commission Exhibit A-1-A—Continued

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925—Sheet No. 5—Continued

	Location	Entered on the books of The Ohio Bell Telephone Co. (Consolidated Company) as of Sept. 20, 1921		Land Purchased Sept. 21, 1921 to June 30, 1925	Net Additions to Land (Other than Purchases) Sept. 21, 1921 to June 30, 1925	Book Cost June 30, 1925
		Property formerly owned by The Ohio Bell Tel. Co.	The Ohio State Tel. Co.			
	Toledo (Continued) (a)	(b)	(c)	(d)	(e)	(f)
74.	402 New York Ave	$1,405.84	$	$	$ .44 (a)	$1,406.28
75.	231 Huron St		61,099.33			61,099.33
76.	851 Islington St		4,418.05			4,418.05
77.	889 Orchard St		1,955.18		470.00 (a)	2,425.18
78.	115-127 Huron St			156,178.45	3,081.52 (b6)(g7)	159,259.97
79.	1726 Arlington St	5,814.32			159.72 (a)	5,974.04
	Uniontown					
80.	W. Main St	1,565.39			68.37 (a)	1,633.76
	Wickliffe					
81.	Euclid Ave. between Stop-Nos. 22½ and 23		1,666.36		15.19 (a)	1,681.55
	Youngstown					
82.	116 W. Rayen Ave	25,158.11				25,158.11
83.	21 E. Rayen Ave		27,772.42		18.05 (a)	27,790.47
84.	2413 Oakhill Ave		1,007.58			1,007.58
85.	13 N. Belle Vista Ave		519.90		40.73 (a)	560.63
	Zanesville					
86.	27-29 No. Sixth St	15,886.40				15,886.40
	Total	$1,054,547.04	$650,008.04	$955,410.21	$33,440.83	$2,693,406.12

Column (e) Net Additions to Land (Other than Purchases) September 21, 1921 to June 30, 1925 detailed as follows:

(a) Generally, Special Assessments covering Paving, etc		$11,620.17
(b) Survey and Plat:		
(b1)	$30.00	
(b2)	317.00	
(b3)	555.70	
(b4)	40.90	
(b5)	75.00	
(b6)	125.00	
		1,143.60
(c) Abstract, Escrow and Transfer Fee:		
(c1)	121.40	
(c2)	15.90	
(c3)	6.50	
		143.80
(d) Construction of Railroad Switch		3,628.32
(e) Vacating Alley		441.45
(f) Reversal of Engineering Expense		44.95†
(g) Old Buildings, Razed or Removed: (Costs incident thereto)		
(g1)	4,064.67	
(g2)	1,647.32	
(g3)	643.90	
(g4)	1,044.83	
(g5)	3,200.00	
(g6)	2,951.20	
(g7)	2,956.52	
		16,508.44
Total Net Additions		$33,440.83

[† Red in copy.]

[fol. 10808]

* This land, and building thereon, was purchased by The Ohio Bell Telephone Company from The Independent Telephone Building Company of Akron, Ohio, on December 31, 1923. The Ohio Bell Company owned all of the outstanding capital stock, viz, $35,000.00 par value, of the Independent Company and as a part of the consideration of the purchase The Ohio Bell Company assumed the outstanding balance of $20,000.00 of the First Mortgage Gold Bonds issued by the Independent Company under an indenture dated November 21, 1906. These bonds mature December 1, 1926.

The Independent Company owned no other property except the said land and building.

The stockholders of the Independent Company, at a meeting held October 15, 1906, authorized the issuance of $35,000.00 par value of Five Per Cent Twenty Year Gold Bonds, dated December 1, 1906. The stockholders at the same meeting authorized a money payment of $6,000.00 for the above mentioned land.

For the property so acquired the Ohio Bell Company entered on its books in December, 1923: $6,000.00 in Account 211, Land, and $29,000.00 in Account 212, Buildings, and at the same time took on the books a liability of $20,000.00 for the outstanding bonds and surrendered the stock to the Independent Company for cancellation.

(Here follows 1 photo, folio 10809.)

COMPANY WIDE CASE -- COOPER EXHIBIT A-1 Sheet No. 1

THE OHIO BELL TELEPHONE COMPANY

- - - -

CONTEMPLATED SERVICE CONNECTION CHARGES, MOVE CHARGES
CHANGE CHARGES AND RESTORAL OF SERVICE CHARGES

	CLASS OF EXCHANGE				
SERVICE CONNECTION CHARGES	I	II	III	IV	V
1. Where Instrumentalities are not in Place					
a. Business Main Stations and Business P.B.X. Trunks, each - - - - - - - - -	$3.00	$3.50	$4.25	$5.00	$6.00
b. Residence Main Stations and Residence P.B.X. Trunks, each - - - -	2.50	3.00	3.50	4.00	4.50
c. Business Extension Stations and Business P.B.X. Stations, each - - -	2.00	2.25	2.50	3.00	3.50
d. Residence Extension Stations and Residence P.B.X. Stations, each - - -	1.50	1.75	2.00	2.50	3.00
2. Where Instrumentalities are in Place					
a. Business Service- - - - - - - - - - -	2.00	2.50	3.25	4.00	5.00
b. Residence Service - - - - - - - - - -	1.50	2.00	2.50	3.00	3.50
MOVE CHARGES					
a. Main Stations, each - - - - - - - - -	2.00	2.50	3.00	3.75	4.50
b. Extension and P.B.X. Stations (except stations of Intercommunicating systems) each - - - - - - - -	1.50	1.75	2.00	2.50	3.00
c. P.B.X. Switchboard, Stations of Intercommunicating Systems with associated apparatus, and all other special equipment and apparatus - - -	Actual Cost				
CHANGE CHARGES					
a. Change of type of Instrument at subscriber's request, when not made necessary by a change in class of service, each - - - - - - - - - - - -	1.00	1.50	2.00	2.50	3.00
b. Change in type or wiring of other equipment at subscriber's request, when not made necessary by a change in class of service - - - - -	Actual Cost				
RESTORAL OF SERVICE CHARGES					
a. Business Service - - - - - - - - - -	1.50	1.75	2.00	2.50	3.00
b. Residence Service - - - - - - - - - -	1.00	1.25	1.50	1.75	2.00

Gross Increase in Monthly Revenue from above Charges - - - - - - - $ 36,955.

10809

[fol. 10810] COMPANY WIDE CASE, COOPER EXHIBIT A-1

Sheet No. 2

Extent of Station Movement and its Relation to Growth for the Year 1925

Total Stations in (Installations Reinstallations and Reconnections)	146,268
Total Stations Out (Disconnects and Removals)	118,082
Stations in per Station gained	5.19

The stations in per station gained consists of the following operations:

A—Stations in for new subscribers	3.48
B—Outside moves of existing subscribers	1.71

[fol. 10811] COMPANY WIDE CASE, COOPER EXHIBIT A-2

Sheet No. 1

The Ohio Bell Telephone Company

Income Statement for Year Ending December 31, 1925

1. Plant & Equipment—Reproduction Cost New, June 30, 1925	$130,280,722
2. Plant & Equipment—Present Condition, June 30, 1925	$117,493,083
3. Working Capital, including Supplies	6,350,000
4. Cost of Establishing Business	20,768,158
5. Total	$144,611,241
Revenues:	
6. Telephone Operating Revenues	$ 29,967,001
7. Net Non-Operating Revenues	120,234
8 Total Revenues	$ 30,087,235
Telephone Operating Expenses and Deductions:	
9. Total Maintenance	$ 9,799,946
10. Traffic Expenses	7,516,642
11. Commercial Expenses	2,299,331
12. General and Miscellaneous Expenses	976,134
13. Uncollectible Operating Revenues	88,155
14. Taxes Assignable to Operations	2,590,970
15. Rent Deductions	570,563
16. Amortization of Landed Capital	59,293
17. Total Telephone Operating Expenses and Deductions	$ 23,901,034
18. Net Income (Line 8 — Line 17)	$ 6,186,201
19. Rate of Return (Line 18 ÷ Line 5)	4.28%

[fol. 10812] Sheet No. 2

The Ohio Bell Telephone Company

Income Statement

1. Plant & Equipment—Reproduction Cost New, June 30, 1925	$130,280,722
2. Plant & Equipment—Present Condition, June 30, 1925	$117,493,083
3. Working Capital, including Supplies	6,350,000
4. Cost of Establishing Business	20,768,158
5. Net Additions to Plant & Equipment July 1 to December 31, 1925	6,768,258
6. Total	$151,379,499
7. Net Income—Year 1925	$ 6,186,201
8. Improvement in Net Income from rates effective subsequent to January 1, 1925 not reflected in Line 7	417,804
9. Improvement in Net Income from contemplated service connection charges—Annual Basis	360,567
10. Improvement in Net Income from contemplated changes in private branch exchange rates—Annual Basis	178,826
11. Improvement in Net Income from contemplated changes in other exchange rates—Annual Basis	912,900
12. Total Net Income—Annual Basis (Line 7 + Lines 8, 9, 10 and 11)	8,056,298
13. Rate of Return (Line 12 ÷ Line 6)	5.32%

COMPANY WIDE CASE -- COOPER EXHIBIT A-3

THE OHIO TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR
PRIVATE BRANCH EXCHANGE SERVICE

CLASS OF SERVICE	Present Rates at eight largest exchanges including over 90% of total P.B.X. Systems	Contemplated Rates
Switchboards		
Cordless	$ 3.00	$ 5.00
Cord		
Non-multiple type	6.00	10.00
Add'l. Positions	3.00	7.00
Add'l. Jacks - per strip of 10	1.00	1.00
Multiple type		
Positions, each	18.00	30.00
Multiple Jacks - strips of 10	.30	.30
Inter. Com. Systems		
Switching devices - each (in addition to rate for P.B.X. stations without dial)	1.00	1.50
Machine Switching Apparatus		
Connectors, each	2.50	2.50
Selectors, each	2.00	2.50
Machine Switching terminals for		
Dial Trunks to manual swbd. each terminal	.75	.75
Tie Trunks to other P.B.X. Systems, each terminal:		
(a) When arranged to select or to be selected by a mechanical station	2.00	2.00
(b) When arranged to select and to be selected by a mechanical station	4.00	4.00
Power Plant Equipment . $.15 for each station, connector, selector, dial trunk and tie trunk terminal with a minimum charge of	35.00	35.00
Gross Increase in Monthly Revenue from Contemplated Rates		$18,328

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-A Exchanges	$3.00	$ -	$2.50	$1.00	$4.50	$1.00	$2.25	$ -	$1.75	$.75	$2.50	$1.75	
Exchanges to be Included in CLASS-A and Present Rates at each such Exchange													
Canal Fulton	3.00	-	2.50	1.00	4.50	1.00	2.25	-	1.75	.65	2.50	1.75	$ 1.
Dalton	3.00	-	2.50	1.00	4.50	1.00	2.25	-	1.75	.65	2.50	1.75	-
Holland	3.00	-	2.50	1.00	4.50	1.00	2.25	-	1.75	.65	2.50	1.75	-
Navarre	2.50	2.00	-	1.00	3.25	1.25	1.75	1.50	1.25	.75	2.50	1.75	43.
Roseville	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	2.50	1.75	23.
Salineville	3.50	-	3.00	1.25	5.25	1.25	2.50	-	1.75	.75	3.00	1.75	26.
Vandalia	3.00	2.50	-	1.25	4.50	1.25	2.25	1.75	-	.75	2.50	1.75	-
Whitehouse	3.00	-	2.50	1.00	4.50	1.00	2.25	-	1.75	.65	2.50	1.75	-

10814

6380

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-B Exchanges	$3.50	$ -	$3.00	$1.00	$5.25	$1.00	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-B and Present Rates at each such Exchange													
Aberdeen	-	-	-	1.00	-	-	-	-	-	.50	2.75	2.00	$ -
Alton	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	1.
Bethesda	5.00	4.25	-	1.25	7.50	1.25	3.00	2.50	2.00	.75	3.00	2.00	29.
Buchtel	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	1.
Canfield	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	-
Centerville	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	2.50	1.75	63.
Christiansburg	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	4.
Dresden	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	7.
Dublin	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	2.

10815

63381

COMPANY WIDE CASE -- COOPER EXHIBIT 4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-B Exchanges (Cont'd)	$3.50	$ -	$3.00	$1.00	$5.25	$1.00	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-B and Present Rates at each such Exchange (Cont'd)													
Gahanna	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	$ 4.
Galloway	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	2.
Gnadenhutten	3.00	-	2.50	1.25	4.50	1.25	2.00	-	1.50	.65	2.50	1.75	16.
Grove City	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	2.50	2.00	29.
Grovenort	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	9.
Harrisburg	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	4.
Hilliards	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	8.
Hubbard	4.00	3.50	-	1.25	6.00	1.25	2.50	-	2.00	.75	2.75	2.00	33.
Leetonia	3.50	-	3.00	1.25	5.25	1.25	2.50	-	1.75	.75	3.00	1.75	40.
Lockbourne	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	2.
Magnolia	3.00	2.50	-	1.00	4.50	1.25	2.50	2.00	-	.50	2.50	2.00	8.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-B Exchanges (Cont'd)	$3.50	$ -	$3.00	$1.00	$5.25	$1.00	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-B and Present Rates at each such Exchange (Cont'd)													
Murray City	2.50	2.00	-	.67	-	-	1.75	1.50	1.25	.50	1.50	1.25	$108.
New Albany	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	3.
New Castle	3.00	-	-	1.25	-	-	-	-	1.75	.75	2.50	1.75	9.
Newcomerstown	4.00	3.50	-	1.25	6.00	1.25	2.50	-	2.00	.75	3.00	2.00	53.
New Waterford	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	-
North Jackson	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	-
Osborn	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	5.
Pickerington	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	6.
Port Washington	3.00	-	2.50	1.25	4.50	1.25	2.00	-	1.50	.65	2.50	1.75	19.
Reynoldsburg	3.00	-	2.50	1.00	4.50	1.00	2.50	-	2.00	.75	2.50	2.00	6.
Ripley	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.75	2.00	7.
Rogers	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	-

10817

6383

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-B Exchanges (Cont'd)	$3.50	$ -	$3.00	$1.00	$5.25	$1.00	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-B and Present Rates at each such Exchange (Cont'd)													
Sebring	3.50	-	3.00	1.00	5.25	1.00	2.50	-	2.00	.75	2.50	2.00	$ -
Sodalia	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	3.00	2.00	9.
South Charleston	3.50	3.00	-	1.00	5.25	1.00	2.50	2.00	-	.75	2.50	2.00	-
South Solon	3.50	3.00	-	1.00	5.25	1.00	2.50	2.00	-	.75	2.50	2.00	-
Thornville	3.00	2.75	-	1.00	4.50	1.00	2.00	1.75	-	.75	2.25	1.75	108.
Tuscarawas	3.00	-	2.50	1.25	4.50	1.25	2.00	-	1.50	.65	2.50	1.75	20.
Uniontown	3.50	-	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	1.
Waynesburg	3.00	2.50	-	1.00	4.50	1.25	2.50	2.00	-	.50	2.50	2.00	17.
West Carrollton	3.50	-	3.00	1.25	5.25	1.25	2.25	-	1.75	.75	2.50	1.75	25.
Winchester	2.50	-	-	1.00	2.50	1.00	1.75	1.50	-	.50	2.25	1.50	185.
Woodsfield	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.00	.75	2.75	2.25	147.

6384

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

Sheet No. 6

CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-C Exchanges	$4.00	$3.50	$ -	$1.25	$6.00	$1.25	$2.50	$ -	$2.00	$.75	$2.50	$2.00	
Exchanges to be Included in CLASS-C and Present Rates at each such Exchange													
Atwater	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.00	2.00	$ 11.
Bellbrook	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	11.
Bloomingburg	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	3.00	2.00	2.
Bloomingville	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	-
Bowersville	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	9.
Canal Winchester	3.50	3.00	-	1.25	5.25	1.25	2.50	2.00	-	.75	2.50	2.00	16.
Castalia	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	2.
Clifton	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	14.
Columbiana	3.50	-	3.00	1.25	5.25	1.25	2.50	-	1.75	.75	3.00	1.75	91.

10819

6385

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-C Exchanges (Cont'd)	$4.00	$3.50	$ -	$1.25	$6.00	$1.25	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-C and Present Rates at each such Exchange (Cont'd)													
Conesville	4.00	-	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.00	$ 18.
East Palestine	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.25	.75	3.00	2.25	127.
Fletcher	3.50	-	-	1.25	5.25	1.25	2.00	-	-	.75	2.50	2.00	8.
Jamestown	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	3.
Jeffersonville	4.00	3.50	-	1.25	6.00	1.25	2.50	-	2.00	.75	3.00	2.00	8.
Lena	3.50	-	-	1.25	5.25	1.25	2.00	-	-	.75	2.50	2.00	5.
Lisbon	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	14.
Marlboro	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.00	2.00	3.
Maumee	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	4.
Milledgeville	4.00	3.50	-	1.25	6.00	1.25	2.50	-	2.00	.75	3.00	2.00	1.
New Carlisle	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	2.50	2.00	43.
													2.

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-C Exchanges (Cont'd)	$4.00	$3.50	$ -	$1.25	$6.00	$1.25	$2.50	$ -	$2.00	$ .75	$2.50	$2.00	
Exchanges to be Included in CLASS-C and Present Rates at each such Exchange (Cont'd)													
Perrysburg	4.00	3.50	-	1.00	6.00	1.00	2.50	-	2.00	.75	2.50	2.00	$ 11.
Plainfield	4.00	-	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.00	2.
St. Clairsville	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.25	.75	3.00	2.00	79.
Spring Valley	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	14.
Toronto	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.00	.75	2.75	2.25	38.
Westerville	4.50	3.75	-	1.25	6.75	1.25	2.50	2.00	-	.75	3.00	2.00	37.
West Lafayette	4.00	-	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.00	25.
Worthington	3.50	3.00	-	1.00	5.25	1.00	2.50	2.00	-	.75	2.50	2.00	18.
Yellow Springs	3.50	3.00	-	1.25	5.25	1.25	2.25	2.00	-	.75	3.00	2.25	8.

10821

63887

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-D Exchanges	$ 4.50	$3.75	$ -	$1.25	$6.75	$1.25	$2.75	$2.25	$2.00	$ .75	$2.75	$2.00	
Exchanges to be Included in CLASS-D and Present Rates at each such Exchange													
Barnesville	5.00	4.25	-	1.25	7.50	1.25	3.00	2.50	2.00	.75	3.00	2.00	$ 66.
Donnelsville	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	32.
Enon	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	16.
Franklin	4.00	3.50	-	1.25	6.00	1.25	2.75	-	2.00	.75	2.75	2.00	60.
Gallipolis	4.50	-	-	1.25	6.75	1.25	2.50	2.00	-	.75	1.75	1.75	91.
Miamisburg	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	2.50	1.75	74.

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-D Exchanges (Cont'd)	$4.50	$3.75	$ -	$1.25	$6.75	$1.25	$2.75	$2.25	$2.00	$ .75	$2.75	$2.00	
Exchanges to be included in CLASS-D and Present Rates at each such Exchange (Cont'd)													
Nelsonville	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	2.00	.75	2.75	2.00	$ 63.
North Hampton	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	66.
Pitchin	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	24.
Tremont City	4.00	3.50	-	1.25	6.00	1.25	2.75	2.25	-	.75	3.50	2.25	17.
Upper Sandusky	4.50	4.00	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	48.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-E Exchanges	$5.00	$4.25	$ -	$1.25	$7.50	$1.25	$2.75	$2.25	$2.00	$ .75	$2.75	$2.00	
Exchanges to be Included in CLASS-E and Present Rates at each such Exchange													
Kent	5.00	4.25	-	1.25	7.50	1.25	2.75	2.25	2.00	.75	2.75	2.00	$ -
London	4.50	3.75	-	1.25	6.75	1.25	2.75	2.25	1.75	.75	3.00	2.00	153.
Uhrichsville	5.00	4.25	-	1.25	7.50	1.25	3.00	2.50	2.00	.75	3.00	2.00	69.

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-F Exchanges	$6.00	$5.00	$ -	$1.25	$9.00	$1.25	$3.00	$2.50	$2.25	$.75	$3.00	$2.25	
Exchanges to be Included in CLASS-F and Present Rates at each such Exchange													
Coshocton	5.00	4.00	-	1.25	7.00	1.25	3.00	2.25	-	.75	3.50	2.00	$696.
Fostoria	5.50	4.50	-	1.25	8.25	1.25	2.75	2.25	2.00	.75	3.00	2.00	592.
Girard - Niles	5.50	4.25	-	1.25	8.25	1.25	3.00	2.50	2.00	.75	3.00	2.00	745.
Hartville	6.00	5.00	-	1.25	9.00	1.25	3.00	2.50	2.25	.75	3.00	2.25	-
Lancaster	5.50	4.75	-	1.25	8.25	1.25	2.75	2.25	-	.75	3.00	2.00	807.
Louisville	6.00	5.00	-	1.25	9.00	1.25	3.00	2.50	2.25	.75	3.00	2.25	-

6831

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-F Exchanges (Cont'd)	$6.00	$5.00	$ -	$1.25	$9.00	$1.25	$3.00	$2.50	$2.25	$ .75	$3.00	$2.25	
Exchanges to be Included in CLASS-F and Present Rates at each such Exchange (Cont'd)													
Painesville	6.00	5.00	-	1.25	9.00	1.25	3.00	2.50	2.25	.75	3.00	2.00	$ 72.
Piqua	5.50	4.50	-	1.25	8.25	1.25	3.00	2.50	2.00	.75	3.00	2.00	376.
Ravenna	5.00	4.25	-	1.25	7.50	1.25	3.00	2.50	2.25	.75	3.00	2.25	279.
Salem	5.00	4.25	-	1.25	7.50	1.25	2.75	-	2.25	.75	3.00	2.00	547.
Washington C.H.	5.00	4.25	-	1.25	7.50	1.25	2.75	-	2.25	.75	3.00	2.00	663.
Xenia	6.00	5.00	-	1.25	7.50	1.25	2.75	2.25	2.00	.75	3.00	2.25	70.

THE OHIO BELL TELEPHONE COMPANY

CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-G Exchanges	$7.00	$6.00	$ -	$1.50	$10.50	$1.50	$3.25	$2.75	$2.25	$1.00	$3.25	$2.25	
Exchanges to be Included in CLASS-G and Present Rates at each such Exchange													
Alliance	7.50	6.00	-	1.50	11.25	1.50	3.25	2.75	2.00	1.00	3.25	2.25	$429.
Belpre	6.00	5.00	-	1.25	9.00	1.25	3.25	2.75	2.25	.50	3.50	2.25	20.
East Liverpool	6.00	5.00	-	1.25	9.00	1.25	3.50	2.50	2.00	.75	3.00	2.00	1347.
Findlay	7.50	6.00	-	1.50	11.25	1.50	3.25	2.75	2.25	1.00	3.25	2.25	152.
Lowellville	7.75	6.00	4.00	1.25	9.50	1.25	3.50	2.75	2.25	.75	3.50	2.25	15.
Marietta	7.00	6.00	-	1.50	10.50	1.50	3.25	2.75	2.25	1.00	3.00	2.25	2.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-G Exchanges (Cont'd)	$7.00	$6.00	$ -	$1.50	$10.50	$1.50	$3.25	$2.75	$2.25	$1.00	$3.25	$2.25	
Exchanges to be Included in CLASS-G and Present Rates at each such Exchange (Cont'd)													
Massillon	7.50	6.00	-	1.50	11.25	1.50	3.25	2.75	2.25	1.00	3.25	2.25	260.
Middletown	6.00	5.25	-	1.50	9.00	1.50	3.00	2.50	2.00	1.00	2.75	2.00	1610.
Mingo Junction	7.00	6.00	-	1.50	10.50	1.50	3.50	2.50	2.00	.50	3.00	2.00	63.
Sandusky	7.50	6.00	-	1.50	11.25	1.50	3.25	2.75	2.00	1.00	3.00	2.00	238.
Steubenville	7.00	6.00	-	1.50	10.50	1.50	3.50	2.50	2.00	.50	3.00	2.00	951.
Wellsville	6.00	5.00	-	1.25	9.00	1.25	3.50	2.50	2.00	.75	3.00	2.00	380.
Zanesville	7.00	6.00	-	1.50	10.50	1.50	3.25	2.75	2.25	1.00	3.25	2.00	261.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-H Exchanges	$8.00	$6.75	$ -	$1.50	$12.00	$1.50	$3.75	$3.00	$2.50	$1.00	$3.75	$2.50	
Exchanges to be Included in CLASS-H and Present Rates at each such Exchange													
Springfield	7.50	6.50	-	1.50	12.75	1.25	3.35	2.50	2.25	1.00	3.50	2.25	$3893.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE CHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE UNLIMITED				P.B.X.		PUS. SER. MEASURED		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	Ext.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-I Exchanges	$9.00	$ -	$ -	$1.50	$13.50	$1.50	$5.50	$1.00	$4.00	$3.25	$2.75	$1.00	$4.00	$2.75	
Exchanges to be Included in CLASS-I and Present Rates at each such Exchange															
Bellaire	8.00	6.75	-	1.50	12.00	1.50	-	-	3.75	3.25	2.75	1.00	3.75	2.75	$ 51.
Bridgeport	8.00	6.75	-	1.50	12.00	1.50	-	-	3.75	3.25	2.75	1.00	3.75	2.75	25.
Canton	8.50	-	-	1.50	12.75	1.50	5.50	1.00	3.50	2.75	2.25	1.00	3.50	2.50	6376.
Martins Ferry	8.00	6.75	-	1.50	12.00	1.50	-	-	3.75	3.25	2.75	1.00	3.75	2.75	96.
North Canton	6.50	5.50	-	1.50	9.75	1.50	-	-	3.50	2.75	2.25	1.00	3.50	2.50	274.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE UNLIMITED				P.B.X.		BUS. SER. MEASURED		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	Ext.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-J Exchanges	$10.00	$ -	$ -	$1.50	$15.00	$1.50	$5.50	$1.00	$4.25	$3.50	$3.00	$1.00	$4.25	$3.00	
Exchanges to be Included in CLASS-J and Present Rates at each such Exchange															
Akron	10.00	-	-	1.50	15.00	1.50	5.50	1.00	4.25	3.50	2.75	1.00	4.00	2.50	$1262.
Dayton	10.00	-	-	1.50	15.00	1.50	5.50	1.00	4.25	3.50	2.75	1.00	4.00	2.50	2063.
Youngstown	10.00	-	-	1.50	15.00	1.50	5.50	1.00	4.25	3.50	2.75	1.00	4.00	2.50	2123.

10831

6397

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE UNLIMITED				P.B.X.		BUS. SER. MEASURED		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	Ext.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLASS-K Exchanges	$11.00	$ -	$ -	$1.50	$16.50	$1.50	$6.00	$1.00	$4.50	$3.75	$3.00	$1.00	$4.50	$3.00	
Exchanges to be Included in CLASS-K and Present Rates at each such Exchange															
Columbus	11.00	-	-	1.50	16.50	1.50	6.00	1.00	4.50	3.75	3.00	1.00	4.50	3.00	$ -
Toledo	11.00	-	-	1.50	16.50	1.50	5.50	1.00	4.25	3.50	3.00	1.00	4.00	2.50	6700.

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

Sheet No. 20

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

Exchanges to be Included in CLASS-L		RATES	
		Present	Contemplated for CLASS-L Exchanges
CLEVELAND			
Individual Business	- Measured (incl. 85 mess.)	$5.50	$5.50
	85 to 150 messages, each	.04-1/2	.05
	150 to 200 messages, each	.04	.04-1/2
	200 to 250 messages, each	.03-1/2	.04-1/2
	over 250 messages, each	.03-1/2	.04
Extension Stations	- Business	1.00	1.00
Individual Residence	- Measured (incl. 100 mess.)	5.00	5.00
	100 to 150 messages, each	.04	.04
	over 150 messages, each	.03	.04
Two-Party Residence	- Measured (incl. 75 mess.)	3.75	3.75
	75 to 100 messages, each	.04-1/2	.04-1/2
	over 100 messages, each	.04	.04-1/2
Four-Party Residence	- Measured (incl. 65 mess.)	2.75	2.75
	over 65 messages, each	.05	.05
Extension Stations	- Residence	.60	.75
P.B.X. Trunk Lines	- First (incl. 250 mess.)	12.50	13.50
	- Additional, each	3.00	3.50
	- Over 250 messages, each	.03-1/2	.04
P.B.X. Stations		1.00	1.00

Gross Increase in Monthly Revenue from Contemplated Rates - - - - $37,475

COMPANY WIDE CASE -- COOPER EXHIBIT A-4

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLEVELAND SUBURBAN (A) Exchanges	$4.50	$3.75	$ -	$1.25	$6.75	$1.25	$2.50	$ -	$2.00	$ .75	$3.00	$2.00	
Exchanges to be Included in CLEVELAND SUBURBAN (A) and Present Rates at each such Exchange													
Brecksville	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	$ -
Gates Mill	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-
Independence	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-
Mentor	3.00	2.50	-	1.50	-	-	2.50	-	2.00	1.00	2.50	2.00	80.
South Euclid	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-
Warrensville	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-
Highland	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	-

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR PRINCIPAL KINDS OF EXCHANGE SERVICE

BY CLASSES OF EXCHANGES

	BUSINESS SERVICE				P.B.X.		RESIDENCE SERVICE				RURAL		Gross Changes in Monthly Revenue Increases in Black Decreases in Red
	1-Pty	2-Pty	4-Pty	Ext.	Trks.	Sta.	1-Pty	2-Pty	4-Pty	Ext.	Bus.	Res.	
Contemplated Rates for CLEVELAND SUBURBAN (B) Exchanges	$5.00	$4.25	$ -	$1.25	$7.50	$1.25	$2.75	$ -	$2.25	$ .75	$3.00	$2.00	
Exchanges to be Included in CLEVELAND SUBURBAN (B) and Present Rates at each such Exchange													
Bedford	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	$112.
Berea	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	162.
Chagrin Falls	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	155.
Dover Center	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	112.
North Royalton	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	10.
Strongsville	4.50	3.75	-	1.25	6.75	1.25	2.50	-	2.00	.75	3.00	2.00	13.
Willoughby	5.00	4.25	-	1.25	7.50	1.25	2.75	2.50	2.25	.75	2.75	2.00	3.

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COMPANY WIDE CASE -- COOPER EXHIBIT A-5

THE OHIO BELL TELEPHONE COMPANY

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CONTEMPLATED CHANGES IN MONTHLY RATES FOR SEMI-PUBLIC TELEPHONE SERVICE
BY CLASSES OF EXCHANGES.

PRESENT RATES				CONTEMPLATED RATES			
Group	Rate	Message Allowance	Additional Messages, each	Class	Rate	Message Allowance	Additional Messages, each
Exchanges having less than 6000 telephone stations	$3.00	60	$ .05	A	$4.50	75	$ .05
				B	4.50	75	.05
				C	4.50	75	.05
Exchanges having from 6000 to 18,000 telephone stations	4.50	90	.05	D	4.50	75	.05
				E	5.00	85	.05
				F	6.00	95	.05
Exchanges having 18,000 or more telephone stations	6.00	120	.05	G	6.50	100	.05
				H	7.00	105	.05
				I	7.00	105	.05
				J	7.00	105	.05
				K	7.00	105	.05
				L	7.50	110	.05
				Cleve.Sub. A	4.50	75	.05
				Cleve.Sub. B	5.00	85	.05

[fols. 10837-10847] COMPANY WIDE CASE, COX EXHIBIT A-1

Standard Supply Contract and Supplementary Agreements Between Western Electric Company, Inc., and The Associated Bell Telephone Companies

[fol. 10848] Standard Supply Contract

Memorandum of Agreement dated January 1, 1924, between Western Electric Company, Incorporated, a corporation of the State of New York, hereinafter called the Electric Company, and The Ohio Bell Telephone Company, a corporation of the State of Ohio, hereinafter called the Telephone Company.

1. The Electric Company agrees to maintain storerooms and stocks of apparatus of its own manufacture at its present and future distributing points, and/or at such other places as may be agreed upon. Classes and quantities of such stocks shall be as agreed upon from time to time.

2. The Electric Company agrees to purchase, pay transportation on, adjust claims with carriers in connection with, store and deliver to the Telephone Company, at the Electric Company's storerooms or other sources of supply, from time to time, supplies not of its own manufacture which are sold in the open market or can be secured from other suppliers and which the Telephone Company may reasonably require for its business, such supplies to be so delivered in such quantities, in such manner, and at such times as the Telephone Company may reasonably designate. Classes and quantities of such stocks shall be as agreed upon from time to time.

3. The Telephone Company agrees to pay the Electric Company the cost to the Electric Company of the supplies delivered to the Telephone Company under Section 2 above, and in addition to remunerate the Electric Company for its services as purchasing agent and storekeeper as described in said section and on account of the investment thereby required, by the payment to the Electric Company of percentages, on the cost of the supplies delivered, now fixed by the supplementary agreement supplementing this section, or by modifications of such supplement as may be agreed upon from time to time, such remuneration at all times, to be as

low as that paid under comparable conditions, by the Electric Company's most favored customers.

The term "cost" as used in this section shall include the following:

(a) The net price which the Electric Company is obligated to pay the supplier after all allowances, discounts and commissions have been deducted;

(b) Expenses incurred by the Electric Company because of special technical services in connection with furnishing such supplies;

(c) In case the Electric Company should purchase and furnish raw materials to mills, not the mills of the Electric Company, manufacturing them into articles for the Telephone Company, the reasonable carrying charges for such raw materials and transportation charges to the mills, taxes and insurance;

(d) Transportation charges which in whole or in part are treated by the supplier as a part of his net price to the Electric Company.

All other transportation charges, except cartage to the Electric Company's storerooms, shall be charged to the Telephone Company, but without the addition of the aforesaid percentages.

Cartage charges to the Electric Company's storerooms shall be borne by the Electric Company.

4. The Telephone Company shall be under no obligation to purchase any article manufactured by the Electric Company. Such articles manufactured by the Electric Company as the Telephone Company may order and the Electric Company furnish from time to time, shall be furnished, without the addition of any service charge, at prices which shall be as low as the Electric Company's prices, under comparable conditions, to its most favored customers, in effect on the date of shipment. Apparatus designed or engineered by the Electric Company and manufactured in whole or in part by others on the orders and to the specifications of the Electric Company shall be classified as manufactures of the Electric Company.

[fol. 10849] 5. The Electric Company shall not be required to deliver any apparatus or supplies, or to procure any un-

usual quantities of apparatus or supplies, or any special apparatus or supplies, except on the Telephone Company's written requisition, and the Telephone Company agrees that such unusual quantities of apparatus or supplies, or special apparatus or supplies procured by the Electric Company, shall be carried under the terms of Section 7 of this agreement.

6. The Telephone Company agrees that, in case it shall decide to abandon or reduce the use of any special apparatus or supplies or to purchase through or from others, apparatus or supplies which it has theretofore customarily purchased through or from the Electric Company, it will give the Electric Company reasonable notice of such intention on its part, and will relieve the Electric Company of stocks thereof on hand or will reimburse it for any loss on account of any reasonable amount of stocks carried or ordered by the Electric Company prior to the receipt of such notice, in anticipation of the Telephone Company's orders.

7. The Electric Company further agrees, upon the request of the Telephone Company, to undertake and perform, with due care and diligence, any or all of the following described special services (none of which is included in the undertakings of the Electric Company hereinbefore described), in such manner, upon such terms and conditions and for such remuneration as may be agreed upon from time to time, such remuneration at all times to be as low as that paid under comparable conditions, by the Electric Company's most favored customers.

(a) Receiving, classifying, storing, insuring, carrying the investment in and reissuing or disposing of any apparatus or supplies returned by the Telephone Company;

(b) Carrying any special or unusual stock of apparatus or supplies which may accumulate or which the Telephone Company may prescribe from time to time;

(c) Making such repairs to apparatus or supplies at Distributing House shops, as the Telephone Company may reasonably require;

(d) Special technical or engineering inspection of supplies not of Electric Company manufacture;

(e) Cartage of all apparatus or supplies from the Electric Company's storerooms and cartage to the Electric

Company's storerooms of returned apparatus or supplies and new lead covered cable;

(f) Furnishing paper to printers for directories and printed forms, and carrying the investment therein;

(g) Any special accounting or clerical work not ordinarily required of a purchasing agent or storekeeper, or any other services of like character not hereinbefore in this agreement described.

8. The Electric Company shall render monthly statements of account which shall be due and payable thirty days after date of such monthly statements. If payment is deferred, the account shall thereafter bear interest at a reasonable rate.

9. The Electric Company shall be liable under this agreement only for direct damages arising from failure to exercise reasonable care and diligence in performing its obligations hereunder, and in addition, as to any articles manufactured by the Electric Company, or specially inspected by it under Section 7 of this agreement, which prove to be defective, the Electric Company shall be obligated either to replace the same at its own expense or to take back and allow full credit therefor. Articles furnished to replace those which prove to be defective, shall be furnished f. o. b. destination of original shipment to the Telephone Company.

[fol. 10850] 10. This agreement shall become operative January 1, 1924 and shall remain in force thereafter until terminated by mutual agreement or by one year's notice in writing from either party to the other, or by the termination of the license from the American Telephone and Telegraph Company to the Telephone Company or to the Electric Company.

In Witness Whereof, the parties to this agreement have caused these presents to be signed in their behalf by their respective officers thereunto duly authorized, and their corporate seals to be hereunto affixed the day and year first above written.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, Vice President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10851] Sections 1 and 2

Supplementary Agreement to Standard Supply Contract

Subject: Classes and Quantities of Stocks

Standard Agreement supplementing Sections 1 and 2 of the Standard Supply Contract effective January 1, 1924, between Western Electric Company, Inc. and The Ohio Bell Telephone Company.

1. General:

Classes and quantities of stocks to be maintained under Sections 1 and 2 of the Standard Supply Contract shall be as follows.

2. Classification and Responsibility:

All such stocks may be considered as coming under one of the following three classifications.

2.1 Class 1:

2.11 Apparatus or supplies standard to the Telephone Company and standard to the Electric Company, i. e., Electric Company apparatus manufactured under license from the American Telephone and Telegraph Company or approved by the American Telephone and Telegraph Company, and supplies not of Electric Company manufacture which are commercially standard, not including central office switchboards or other standard apparatus which must be specially assembled for each job.

2.12 The Electric Company will maintain stocks of this class in reasonable quantities. The Telephone Company's estimate of future requirements will neither constitute an authorization by it, nor an obligation on the Electric Company's part to purchase more than a reasonable stock.

2.2 Class 2:

2.21 Apparatus or supplies standard to the Telephone Company but special to the Electric Company, i. e.,

manufactured under the Telephone Company's specifications, and used regularly by the Telephone Company but not commercially standard, not including poles and directories which ordinarily will be shipped direct.

2.22 The Electric Company will, after having been advised by the Telephone Company in writing as to its initial requirements, stock apparatus or supplies of this class in reasonable quantities without written authority for each purchase.

2.3 Class 3:

2.31 Apparatus or supplies special to the Telephone Company and special to the Electric Company.

2.32 Purchase and delivery. See Section 5 of the Standard Supply Contract.

[fol. 10852] 3. Reasonable Stock:

Stocks in reasonable quantities referred to herein shall be sufficient to meet the Telephone Company's average requirements for ordinary construction and maintenance together with proper consideration for seasonal demands, condition of the market and length of time required to transport material from the main sources of supply to the Electric Company's storerooms.

4. Duration:

4.1 This agreement shall become effective on January 1, 1924, and may be altered by mutual agreement or terminated upon one year's notice in writing from either party to the other.

4.2 This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1922, covering Section 2 of the Standard Supply Contract effective November 2, 1920.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, Vice President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10853] Section 3

Supplementary Agreement to Standard Supply Contract

Subject: Remuneration for Services as Purchasing Agent and Storekeeper of Supplies Not of Electric Company Manufacture

Standard Agreement supplementing Section 3 of the Standard Supply Contract effective January 1, 1924 between Western Electric Company, Inc. and The Ohio Bell Telephone Company.

For performing the services of Purchasing Agent and Storekeeper as described in Section 2 of the Standard Supply Contract, the following percentages shall be added to the Electric Company's cost, as defined in Section 3 thereof, of Telephone Supplies not of Electric Company manufacture.

Stock Shipments:

For delivery to the Telephone Company at the Electric Company's Storerooms ..... 10 %

Direct Shipments:

For delivery to the Telephone Company at other sources of supply 3.5%

Duration

This agreement shall become effective on January 1, 1926 and may be altered by mutual agreement or terminated upon one year's notice in writing from either party to the other.

This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1924, covering Section 3 of the Standard Supply Contract effective January 1, 1924.

Western Electric Company, Incorporated, by (Signed) J. L. Kilpatrick, Vice President.

Attest: (Signed) H. B. Gilmore, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10854] Section 7-(a)

Supplementary Agreement to Standard Supply Contract

Subject: Returned Apparatus or Supplies

Standard Agreement supplementing Section 7-(a) of the Standard Supply Contract effective January 1, 1924 between Western Electric Company, Incorporated and The Ohio Bell Telephone Company.

1. Service:

The services specified in Section 7-(a) of the Standard Supply Contract will be performed upon the following terms.

2. Delivery to the Electric Company:

Apparatus or supplies returned by the Telephone Company shall be delivered f. o. b. the Electric Company's storerooms or other points designated by the Electric Company.

3. Classifying:

Apparatus or supplies received at the Electric Company's storerooms will be divided into the following classes: "A", "B", "C" and "D", defined below, based on such visual inspection by experienced storeroom employees as is necessary to classify it, such classification to be subject to the approval of the Telephone Company. No other inspection is contemplated in the rates of remuneration specified in this agreement.

4. Class A:

Class "A" includes surplus apparatus of Electric Company manufacture not presently required by the Telephone Company for its uses.

Such apparatus may be sent by the Telephone Company to the Electric Company for allowance, and in such case shall be delivered by the Telephone Company to the Electric Company's factories or storerooms, but if delivered at the storerooms, the actual transportation charges from the storerooms to said factories shall be borne by the Telephone Company.

After such apparatus has been received and classified at the Electric Company's factories the Telephone Company shall be credited at the Electric Company's current allowance prices, without the deduction of any service charge.

5. Class B:

Class "B" includes telephone supplies not of Electric Company manufacture not presently required by the Telephone Company for its uses, and apparatus or supplies which have no value except as junk.

Such apparatus and supplies delivered by the Telephone Company to the Electric Company at the storerooms of the latter or at such destination as the Electric Company may designate, shall be sold or disposed of by the Electric Company to the best possible advantage.

The net amount received by the Electric Company from the sale or disposition of this class of apparatus or supplies shall be credited to the Telephone Company less a percentage, as indicated below, to remunerate the Electric Company for its services.

[fol. 10855] 7% of the net amount received by the Electric Company where deliveries are made to the Electric Company's storerooms.

1% of the net amount received by the Electric Company where deliveries are made direct to a destination designated by the Electric Company, other than its storerooms.

6. Class C:

Class "C" includes apparatus or supplies of active types other than Class "D" as described hereinafter. The Electric Company shall repair such apparatus or supplies, if required by the Telephone Company, and hold it subject to the Telephone Company's orders.

When such apparatus or supplies are received, the Electric Company will credit the Telephone Company therefor at the price of corresponding new apparatus or supplies, and when they are reissued to the Telephone Company will bill the same to the Telephone Company at the price at which they were so credited.

As remuneration for its services (except repairs covered by Section 8 below) the Electric Company shall charge the Telephone Company 4 per cent of the amounts so credited, plus an amount, billed monthly, equal to 6 per cent per an-

num upon the value of Class "C" material in the Electric Company's storerooms as determined from the Electric Company's books at the end of each month. After the annual inventory has been taken on December 31st, and the books are closed for the year, six months' interest at 6% per annum shall be computed on the difference between the actual investment in Class "C" stock as shown by the inventory and the estimated investment in Class "C" stock as determined from the books, and if the actual inventory is less than the book figure this interest adjustment shall be credited to the Telephone Company, and if the actual inventory is more than the book figure this interest shall be debited to the Telephone Company.

7. Class D:

Class "D" includes switchboard cords and plugs which are sent in by the Telephone Company to be repaired and returned immediately to the point from which they were sent.

Such cords and plugs shall neither be credited to the Telephone Company when received by the Electric Company nor billed to the Telephone Company when re-shipped to the point from which they were sent.

A monthly charge of $1.00 per hundred cords and plugs of this class received by the Electric Company from the Telephone Company, shall be made to the Telephone Company as the Electric Company's remuneration for this service (except repairs covered by Section 8 below).

8. Repairs:

Necessary repairs to Classes "C" and "D" apparatus or supplies shall be made under the terms of the Supplementary Agreement covering Section 7-(c) of the Standard Supply Contract and the cost of such repairs shall be billed to the Telephone Company separately.

9. Insurance:

For insurance purposes Class "C" apparatus or supplies in the Electric Company's storerooms shall be valued at 50% of the current value new of similar apparatus or supplies and the Electric Company shall insure it on a basis of 80% of this valuation.

In case of loss by fire the Electric Company shall secure from the insurance company the best possible adjustment for the loss incurred in connection with Class "C" material and the Telephone Company shall reimburse the Electric Company in an amount equal to the difference between such insurance as the Electric Company is able to collect on such Class "C" apparatus or supplies so lost and the amount credited to the Telephone Company by the Electric Company for such apparatus or supplies.

[fol. 10856] 10. Duration:

This agreement shall become effective on January 1, 1926 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1924 covering Section 7-(a) of the Standard Supply Contract effective January 1, 1924.

Western Electric Company, Incorporated, by (Signed) J. L. Kilpatrick, Vice President.

Attest: (Signed) H. B. Gilmore, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10857] Section 7-(b)

Supplementary Agreement to Standard Supply Contract

Subject: Special and Unusual Stocks

Standard Agreement supplementing Section 7-(b) of the Standard Supply Contract effective January 1, 1924, between Western Electric Company, Inc. and The Ohio Bell Telephone Co.

1. Service:

The services specified in Sections 5 and 7-(b) of the Standard Supply Contract will be performed upon the following terms.

2. Remuneration:

For carrying such Special and Unusual Stocks the Electric Company will bill the Telephone Company monthly at

the rate of 8% per annum on the average monthly investment in this class of apparatus or supplies; this charge to begin thirty (30) days after the Telephone Company has been notified that the apparatus or supplies is in storage and subject to its order, and to continue until delivery to the Telephone Company or until, upon the Telephone Company's authority, the Electric Company takes it, in reasonable quantities into its general stock, or otherwise disposes of it.

3. Duration:

3.1 This agreement shall become effective on January 1, 1924, and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

3.2 This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1922, covering Section 6-B of the Standard Supply Contract effective November 1, 1920.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, Vice President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10858] Section 7-(c)

Supplementary Agreement to Standard Supply Contract

Subject: Making Repairs to Apparatus or Supplies at Distributing House Shops

Standard Agreement supplementing Section 7-(c) of the Standard Supply Contract effective January 1, 1924, between Western Electric Company, Inc. and The Ohio Bell Telephone Company.

1. Service:

The services specified in Section 7-(c) of the Standard Supply Contract will be performed upon the following terms.

2. Remuneration:

2.1 The Electric Company may bill such repair work at firm prices as agreed upon, the basis for such prices to be as set out in paragraph 2.2 and to hold good until changes in costs of material and labor make a revision necessary.

2.2 For such work not covered by firm prices, the Electric Company shall charge on the following basis:

(a)—Material—At prices under Sections 3 and 4 of the Standard Supply Contract.

(b)—Productive Labor—At actual cost.

(c)—The following rates applied on the actual cost of productive labor to cover Shop Expense, General and Local Supervision, and Interest on Investment:

General Repairs	30%
Metal and Woodworking	60%
Wood Finishing	45%
Metal Finishing	90%
Switchboard Wiring	45%

3. Duration:

3.1 This agreement shall become effective on January 1, 1924 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

3.2 This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1922, covering Section 6-D of the Standard Supply Contract effective November 1, 1920.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, Vice President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10859] Section 7-(d)

Supplementary Agreement to Standard Supply Contract

Subject: Inspection

Standard Agreement supplementing Section 7-(d) of the Standard Supply Contract effective January 1, 1924

between Western Electric Company, Incorporated and The Ohio Bell Telephone Company.

1. Service:

The services specified in Section 7-(d) of the Standard Supply Contract will be performed upon the following terms.

2. Remuneration:

The charges for such inspection are not part of the cost under Section 3 of the Standard Supply Contract. The Electric Company will bill the Telephone Company at the following standard rates applied to the net cost of supplies. These rates are based on the Electric Company's cost of performing this service including interest charges and are subject to revision when warranted by changes in cost.

Group Number		
1.	Wire including bare copper, iron, insulated and tie wire, cable and strand	.5%
2.	Wood products for outside line construction purposes In the case of treated chestnut, cypress, juniper and northern, western and Maine cedar poles, the rate applies to the cost of treatment only.	4. %
3.	All other supplies not of Electric Company manufacture	2. %

3. Duration:

This agreement shall become effective on January 1, 1926 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

This agreement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1924 covering Section 7-(d) of the Standard Supply Contract effective January 1, 1924.

(A) Combined with all Other Supplies, Effective 4/1/26.

(B) Change in rates, effective 4/1/27.

Western Electric Company, Incorporated, by (Signed) J. L. Kilpatrick, Vice President.

Attest: (Signed) H. B. Gilmore, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10860] Section 7-(e)

Supplementary Agreement to Standard Supply Contract

Subject: Cartage

Standard Agreement supplementing Section 7-(e) of the Standard Supply Contract effective January 1, 1924, between Western Electric Company, Inc. and The Ohio Bell Telephone Company.

1. Service:

The services specified in Section 7-(e) of the Standard Supply Contract will be performed upon the following terms.

2. Remuneration:

For performing such services the Electric Company will bill the Telephone Company monthly for the direct cost of cartage, plus 10% to cover general and local supervision and incidental expense.

3. Duration:

3.1 This agreement shall become effective on January 1, 1924 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

3.2 This agrement replaces and cancels Supplementary Agreement executed by the parties hereto effective January 1, 1922 covering Section 6-H of the Standard Supply Contract effective November 1, 1920.

Western Electric Company, Incorporated, by (Signed) F. B. Jewett, President.

Attest: (Signed) Geo. C. Pratt, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10861] Section 7-(g)

Supplementary Agreement to Standard Supply Contract

Subject: Special Accounting or Clerical Work or Other Miscellaneous Services

Standard Agreement supplementing Section 7-(g) of the Standard Supply Contract effective January 1, 1924 between Western Electric Company, Incorporated and The Ohio Bell Telephone Company.

1. Service:

Such services of the kind specified in Section 7-(g) of the Standard Supply Contract as the Telephone Company may request the Electric Company to perform will be performed on the following basis.

2. Remuneration:

The Electric Company will bill the Telephone Company monthly either at established rates, as agreed upon, such rates to represent the Electric Company's cost and to hold good until revised because of changes in costs, or for services not covered by established rates at its cost of performing such services. Cost as used in this paragraph shall include the following:

(a) Material—As prescribed in Sections 3 and 4 of the Standard Supply Contract.

(b) Direct Labor—At actual cost plus 25% to cover general and local supervision.

(c) Expense Items—At actual cost.

(d) Interest on investment—At a reasonable rate.

3. Duration:

This Agreement shall become effective on January 1, 1926 and may be altered by mutual agreement or terminated upon ninety (90) days' notice in writing from either party to the other.

This Agreement replaces and cancels Supplementary Agreements executed by the parties hereto effective January 1, 1924 covering Section 7-(g) of the Standard Supply Contract effective January 1, 1924.

Western Electric Company, Incorporated, by (Signed) J. L. Kilpatrick, Vice President.

Attest: (Signed) H. B. Gilmore, Secretary.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

Attest: (Signed) C. L. McNaughton, Secretary.

[fol. 10862] No. 1

Date Dec. 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) of the Standard Supply Contract

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under standard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1, 1926.

Audit for rate and classification, all bills for freight or express paid by the Telephone Company and make proper adjustments with the Transportation Companies.

Name of Telephone Company: The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supplementary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

For auditing such freight and express bills, $.03 per bill.
For prosecuting claims on such bills, $1.00 per claim.

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

[fol. 10863] No. 2

Date Dec. 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) of the Standard Sup-ly Contract

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under standard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1, 1926.

Mount American Telephone and Telegraph Company instruments on apparatus or switchboards and dismount such instruments from returned apparatus or switchboards.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supplementary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

For Mounting such instruments, $.05 per set.
For Dismounting such instruments, $.03 per set.

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

[fol. 10864] No. 21

Date December 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) or the Standard Supply Contract.

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under stand-

ard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1st, 1926.

Rental of 900 square feet of yard space.

The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supplementary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

At actual rental cost of $.06 per square foot, plus taxes $.052 per square foot per year.

Total $.112 per square foot per year.

Total charge per year $100.80.

Charge per month $8.40.

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

[fol. 10865] No. 22

Date Dec. 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) of The Standard Supply Contract

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under standard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1st, 1926.

Watch box and watchman service in building at 6209 Carnegie Avenue, Cleveland, Ohio. (Refer to letter from Supervisor of Buildings dated March 8th, 1924.)

Name of Telephone Company: The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supple-

mentary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

Rental of 2 watchboxes at $3.00 each per month	$6.00
Watchman service per month	14.00
Total	$20.00

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

[fol. 10866] No. 23

Date Dec. 15, 1925.

Request for and Acknowledgment of Request for Miscellaneous Special Service to Be Performed under Standard Agreement Supplementing Section 7-(g) of The Standard Supply Contract.

1. Request for Service:

Request is herewith made on the Electric Company for the following special service to be performed under the standard agreement supplementing Section 7-(g) of the Standard Supply Contract beginning January 1st, 1926.

Heating buildings at 6209 Carnegie Avenue, Cleveland, Ohio, as outlined in Division Plant Superintendent's letter of September 27, 1924.

Name of Telephone Company: The Ohio Bell Telephone Company, by (Signed) C. P. Cooper, President.

2. Acknowledgment of Request:

The Electric Company agrees to perform the above described special service under the terms outlined in Supplementary Agreement to Section 7-(g) of the Standard Supply Contract.

3. Remuneration:

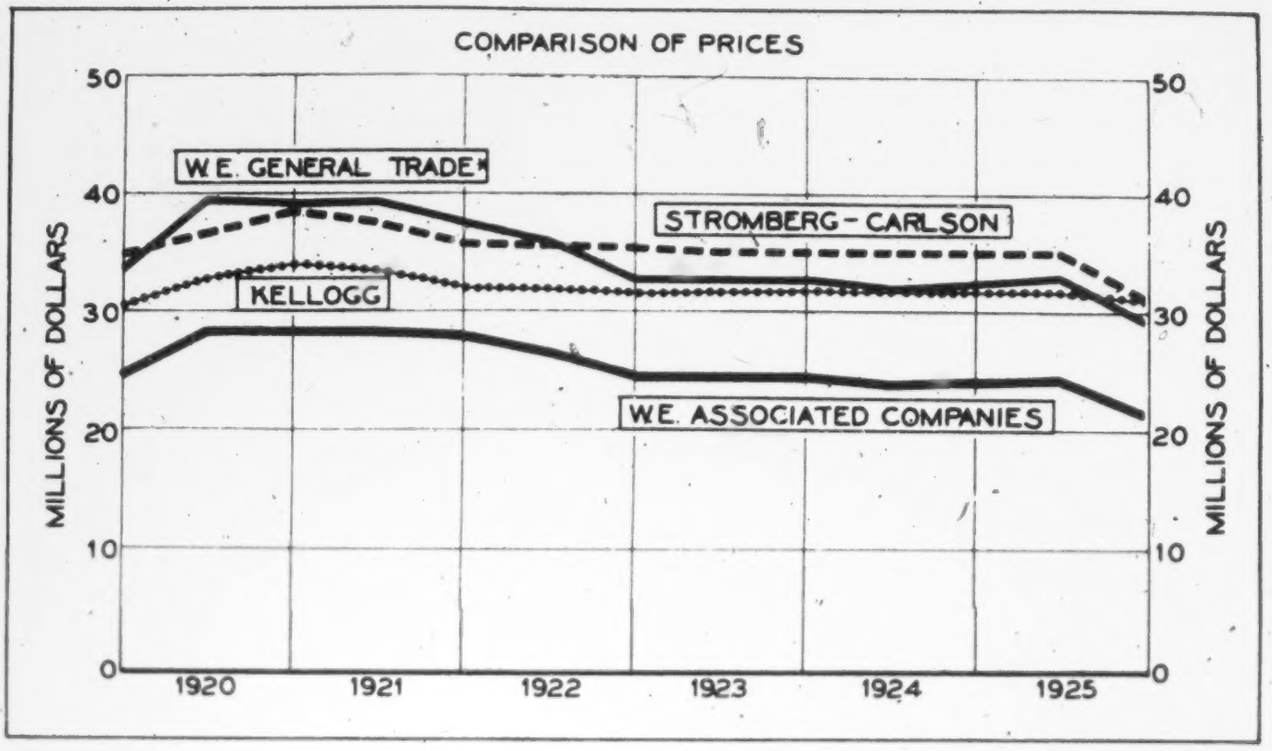
57.2% of the following:

1. Fireman's wages—Actual cost plus 25% to cover local and general supervision.
2. Fuel—Actual Cost.
3. Repairs to Heating Equipment—Actual Cost.

Western Electric Company, Incorporated, by (Signed) L. N. Rider, Manager.

COMPANY WIDE CASE -- COX EXHIBIT A-2

COMPARATIVE PRICES
FOR COMPARABLE APPARATUS MANUFACTURED BY WESTERN ELECTRIC CO. INC. AND COMPETING MANUFACTURERS



Date	Western Electric Co., Inc.			Kellogg Swbd. & Supply Co.		Strom.-Carlson Tel. Mfg. Co.	
	Associated Companies	General Trade					
		Amount	% of Assoc. Price	Amount	% of Assoc. Price	Amount	% of Assoc. Price
1-1-20	$24,633,159	$33,726,871	137	$30,653,718	124	$35,034,411	142
7-1-20	28,376,464	39,482,545	139	32,904,986	116	36,851,525	130
1-1-21	28,376,464	39,297,937	138	34,049,358	120	38,416,333	135
7-1-21	28,376,464	39,285,278	138	33,437,453	118	37,566,163	132
1-1-22	28,070,625	37,618,215	134	32,007,356	114	35,882,213	128
7-1-22	26,623,276	36,021,343	135	31,856,457	120	35,723,971	134
1-1-23	24,575,678	32,936,068	134	31,424,569	128	35,516,945	145
7-1-23	24,573,038	32,816,317	134	31,752,866	129	35,164,764	143
1-1-24	24,575,092	32,876,764	134	31,857,775	130	35,164,764	143
7-1-24	23,905,770	32,084,191	134	31,857,775	133	35,164,764	147
1-1-25	24,125,542	32,406,301	134	31,843,557	132	35,164,764	146
7-1-25	24,378,280	32,958,549	135	31,843,557	131	35,164,764	144
1-1-26	21,430,787	29,318,625	137	31,070,024	145	31,342,014	146

NOTES: FIGURES FOR WESTERN ELECTRIC IN ABOVE TABLE SHOW PRICES AT THE DATES INDICATED FOR A FIXED BILL OF GOODS REPRESENTING WESTERN ELECTRIC CO. SALES DURING 1924 OF 73 LEADING ITEMS OF REPRESENTATIVE CLASSES OF EQUIPMENT.

FIGURES FOR KELLOGG AND STROMBERG-CARLSON SHOW THEIR LOWEST ADVERTISED PRICES FOR A FIXED BILL OF GOODS COMPARABLE WITH THAT OF WESTERN ELECTRIC AND AT CORRESPONDING DATES.

10867

6423

438 - Sheet 1

1-1-26

List of material manufactured by Kellogg Switchboard and Supply Company and Stromberg-Carlson Telephone Manufacturing Company which in nature or function seems to approximate the material of Eastern Electric manufacture used in the trade.

Approximate Total Sales 1924 (a)	Eastern Electric Company, Inc. Associated (b)	Eastern Electric Company, Inc. General Trade * (b)	Kellogg Switchboard and Supply Company (c)	Stromberg-Carlson Telephone Manufacturing Company (c)
392,937	Condenser No. 21-E	Condenser No. 21-E	Condenser No. 16	Condenser No. 12
138,887	" " 21-K	" " 21-K	" " 8	" " 21
134,799	" " 21-L	" " 21-L	" " 16	" " 22
544,259	" " 21-BB (21-AP prior to 1925)	" " 21-AP	" " 8	" " 21
234,943	Cord No. 87 6'	Cord No. 87 6'	Cord No. 228-O 6' Silk	Cord No. O-4-C 5'
1,146,919	" " 447 6'3"	" " 447 6'3"	" " 336-TO 6'	" " S-12-K 6'
206,693	" " 448 6'3"	" " 448 6'3"	" " 309-TO 6'	" " S-18-K 6'
71,289	" " 493 6'3"	" " 493 6'3"	" " 301-TO 6'	" " S-22-O 6'
1,283,177	" " 547 9-7/8"	" " 547 9-7/8"	" " 418-T 9-1/4"	" " T-1-K 9" (T-1-T in 1928)
1,797,209	" " 548 9-7/8"	" " 548 9-7/8"	" " 418-T 9-1/4"	" " T-1-K 9" (T-1-T in 1928)
1,973,372	" " 549 8-1/2"	" " 549 8-1/2"	" " 207-TS 3' Silk	" " S-3-C 3'
2,043,388	" " 550 5-1/2"	" " 550 5-1/2"	" " F-479-D 6' Silk	" " S-3-C 6' (S-3-A in 1919)
439,339	Cord Weight No. 119 (116,1920-1922)	Cord Weight No. 119	Cord Weight No. 9	Cord Weight No. 6
836,698	Desk Stand No. 40-AL(30-AL in 1920)	Desk Stand No. 40-AL(30-AL, 1920-1925)	Desk Stand No. 118 C.B. less Rec.41-A & Cord,Trans.64-C and Book,(2)Trans.Cords, and Cord 452-O 6'	Desk Stand No. 986 Central Energy less Rec. 27-A and Cord, Trans. T-C Complete,(2)Trans. Cords, and Cord D-3-C 6' (Less Cord 1920-1923)
14,769	Drop No. 56-B	Drop No. 56-B	Drop No. 50-E less (1/5) Mounting Strip No. 409	Drop No. 12-A less (1/5) Mounting Strip No. 143
24,028	" " 56-L	" " 56-L	Drop No. 50-E less (1/5) Mounting Strip No. 409	Drop No. 12-A less (1/5) Mounting Strip No. 143
39,378	Generator No. 48-A	Generator No. 48-A	Generator No. 53	Generator No. 38.
240,144	Jack No. 49 10 per Strip	Jack No. 49 10 per Strip	Jack (1/10) No. 273	Jack No. 130, Mounting No. 80
4,188,190	" " 49 20 per Strip	" " 49 20 per Strip	" (1/20) No. 261	" " 130, Mounting No. 81
820,220	" " 92 10 per Strip	" " 92 10 per Strip	" (1/10) No. 274	" " 127, Mounting No. 82
13,306,062	" " 92 20 per Strip	" " 92 20 per Strip	" (1/20) No. 239	" " 127, Mounting No. 83
34,189	" " 99 Mounted on (1/4) Jack Mounting No 30	" " 99 Mounted on (1/4) Jack Mounting No. 30	" (1/2) No. 110	" (1/2) No. 93
1,371,052	" " 141 20 per Strip	" " 141 20 per Strip	" (1/20) No. 268	" No. 135, Mounting No. 81
11,730	" " 219-C (155, 1920-1923)	" " 219-C (155, 1920-1923)	" No. 25	" " 55
10,215	Key No. A-1-AT	Key No. A-1-AT (102-A, 1920-1923)	Keys No. 1013, 1041 on Rec. No. 1004	Keys No. 173, 178 on Mounting No. 83
48,186	" " A-3-A	" " A-1-A ((12) 69-A 1920-1923)	Key (12/2) No. 318	Key (12/2) No. 166 on Mounting No. 14
17,696	" " 134-A	" " 136-A	" No. 1019 on Rec. 1021	" No. 178 on Mounting No. 95
882,459	Lamp No. 2-F	Lamp No. 2-F	Lamp No. 18-A	Lamp No. 16
861,342	" " 2-G	" " 2-G	" " 24-A	" " 32
1,344,145	" " 2-U	" " 2-U	" " 24-B	" " 37
636,081	Lamp Cap No. 2-H	Lamp Cap No. 2-H	Lamp Cap No. 154-A	Lamp Cap No. 27-B
306,752	" " " 2-L	" " " 2-L	" " " 154-B	" " " 27-C
2,101,483	" " " 2-AT	" " " 2-AT	" " " 154	" " " 27-A
592,423	" " " 8-A	" " " 8-A	" " " 62	" " " 29-A
1,073,688	Lamp Socket No. 12 10 per Strip	Lamp Socket No. 12 10 per Strip	Lamp Jack (1/10) No. 34	Lamp Socket No. 121, Mounting No. 80
502,103	" " " 12 20 per Strip	" " " 12 20 per Strip	" " (1/20) No. 25	" " " 121, Mounting No. 81
730,253	" " " 13	" " " 13	" " No. 39	" " " 12
643,816	" " " 30 30 per Strip	" " " 30 30 per Strip	" " (1/20) No. 41	" " " 121, Mounting No. 83
19,473	Plug No. 47	Plug No. 47	Plug No. 55	Plug No. 57
917,351	" " 109	" " 109	" " 201	" " 54
630,341	" " 110	" " 110	" " 106	" " 53
342	" " 137	" " 137	" " 139 (25, 1920-1922)	" " 23
31,688	Relay No. 114-AK	Relay No. 114-AK	Relay No. 2045-S-SF and Relay Cover	Relay No. 2035-S and (1/2) Relay Casing No.19
10,561	" " 149-P	" " 149-P	Relay No. 2006-S-AQ and Relay Cover	" " 264-O and (1/2) Relay Casing No.19
10,667	" " 162-S	" " 162-S	" " 2030-S-AQ and Relay Cover	" " 264-S and (1/2) Relay Casing No.19
853,564	" " A-1	" " A-1	" " 2039-C-SF	" " 225-A
751,303	" " A-2	" " A-2	" " 2045-SF	" " 202-K
254,302	" " B-1	" " B-1	" " 2041-C-CZ and Relay Cover	" " 212-A and (1/2) Relay Casing No.19
51,097	" " B-2	" " B-2	" " 2049-C-CZ and Relay Cover	" " 213-S and (1/2) Relay Casing No.19
30,322	" " B-3	" " B-3	" " 2001-C-CZ and Relay Cover	" " 213-C and (1/2) Relay Casing No.19
28,166	" " B-9	" " B-9	" " 2041-SA and Relay Cover	" " 201-A and (1/2) Relay Casing No.19
33,349	" " B-4	" " B-4	" " 2045-C-OC	" " 253-A
27,791	" " B-34	" " B-34	" " 2002-SY	" " 204-OC
26,872	" " B-194	" " B-194	" " 2001-SS	" " 203-C
27,256	" " B-214	" " B-214	" " 2034-SY All Relays less (1/20) Mtg.Strip 1003 since 1-1-23.	" " 204-CA
114,163	Repeating Coil No. 25-A	Repeating Coil No. 25-A	Repeating Coils (2) No. 16-A	Repeating Coils (2) No. 11-A
8,255	" " 27-A	" " 27-A	" " No. 16-A	" " No. 11-A
18,331	Resistance No. 18-B	Resistance No. 18-B	Resistance No. 1-E	Resistance No. 10-E
71,933	" " 18-AE	" " 18-AK	" " 1-B	" " 10-G
49,022	" " 18-AJ	" " 18-AJ	" " 1-G	" " 10-C
43,517	" " 18-AK	" " 18-AK	" " 1-S	" " 10-O
2,626	Retardation Coil No. 8-E	Retardation Coil No. 8-E	Retardation Coil No. 11-A	Impedance Coil No. 17-C
22,180	" " " 46-C	" " " 46-C	" " " Z1-E	" " " 1-G
7,501	" " " 54-C	" " " 54-C	" " " Z1-L	" " " 203 and (1/2) Relay Casing No. 19
74,760	" " " 54-D	" " " 54-B	" " " Z2-A	" " " 221 and (1/2) Relay Casing No. 19
30,648	Ringer No. 6-A	Ringer No. 6-A	Ringer No. 84-A biased less (2) gongs Pc. 30488 (78-A, 1920-1922)	Ringer No. 49-A less gongs
93,403	" " 8-A	" " 8-A	Ringer No. 84-A biased less (2) gongs Pc. 30488 (78-A, 1920-1922)	Ringer No. 49-A less gongs
20,049	" " 51-B	" " 51-B	Ringer No. 84-C less (2) gongs Pc.30488	Ringer No. 46-F less gongs
32,522	Subset No. 315-H	D.S.B. No. 315-H less Ind.Coil No. 13	D.S.B. No. P-2328 Mtg. less Ind.Coil 28-C (Less Light.Arrester 3 prior to 1926).	D.S.B. No. 317-S Mtg.less Light. Arrester 90.
13,691	" " 317-P	Subset No. 317-P less Ind.Coil No. 13	Hall Tel. No. 2859 Mtg. less Rec.41-A & Cord, Trans. 22-LC, Ind.Coil 28-C (Less Light. Arrester 3 prior to 1926)	Hall Tel. 896-L Mtg. less Rec.27-A & Cord, Trans.7-L complete, Ind.Coil 30-A & Light. Arrester 7C.
13,583	" " 392-A	Extension Bell No. 392-A	Ext. Bell No. 147-SA Com.Bat. (47-SA less Cond. 78, 1920-1923)	Extension Bell No.1160-A Mtg.(968-A,1920-1925)
50,836	" " 533-A	Telephone No. 1533-A less [illegible], Trans. 123-SW (32[illegible] Ind. Coil 46.	Tel. No. 742-SA Com. Bat. Rec. type less Rec. 41-A & Cord, Trans. 64-C & Seat, Ind. Coil 79-A	Hall Tel. No. 1155-ST Central Energy (1130-ST prior to 1923) less Rec. No. 27-A & Cord, Trans. T-C complete, Ind. Coil 43-A.
899,752	" " 534-A	D.S.B. No. 534-A less [illegible]	D.S.B. No. P-259-SA Com. Bat.	D.S.B. No. 1156-ST Central Energy (1132-ST, 1920-1923) less Ind. Coil 43-A.

No. 1435 - Sheet 2

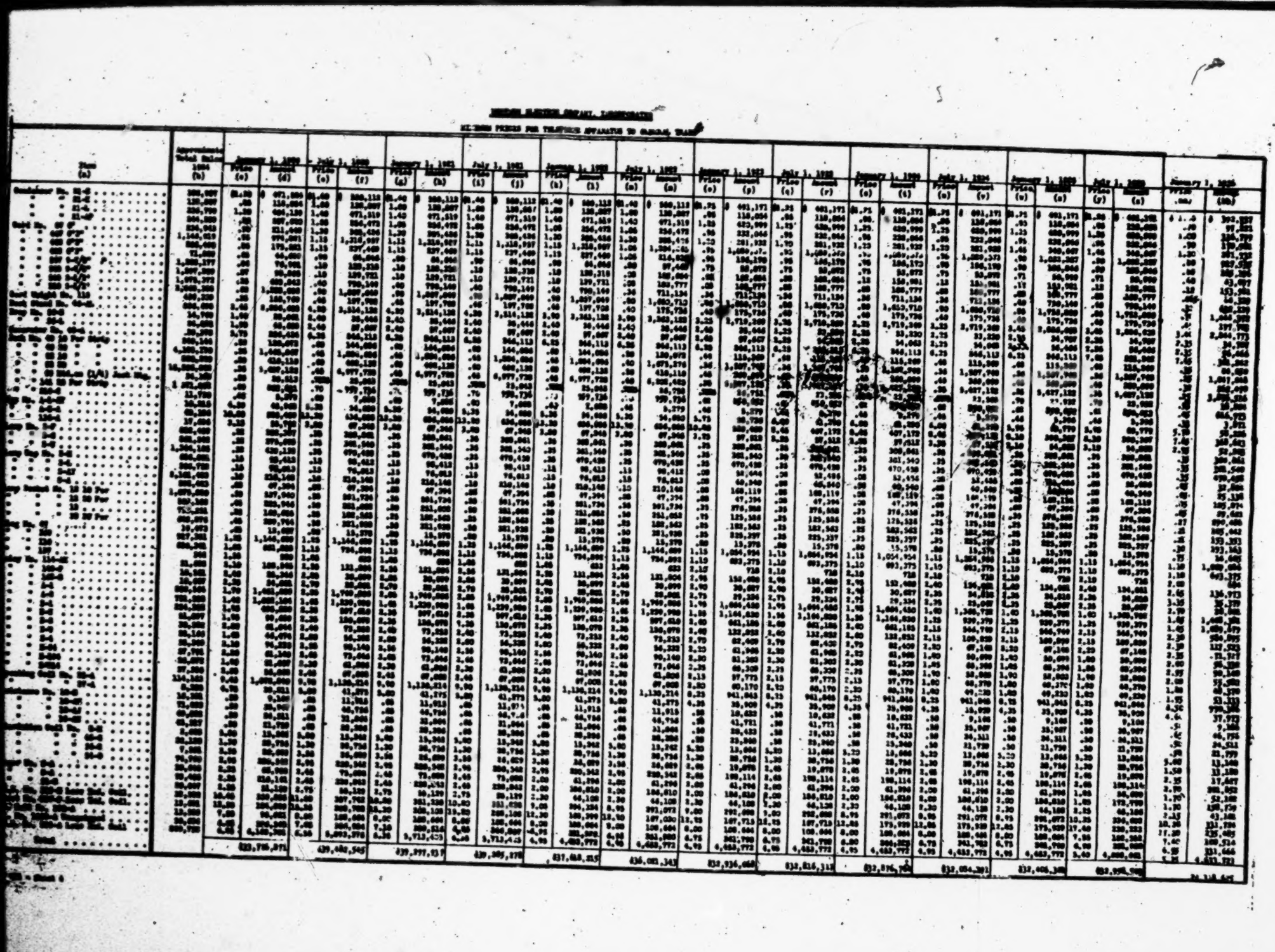
* Graybar Electric Company, Inc., 1926.

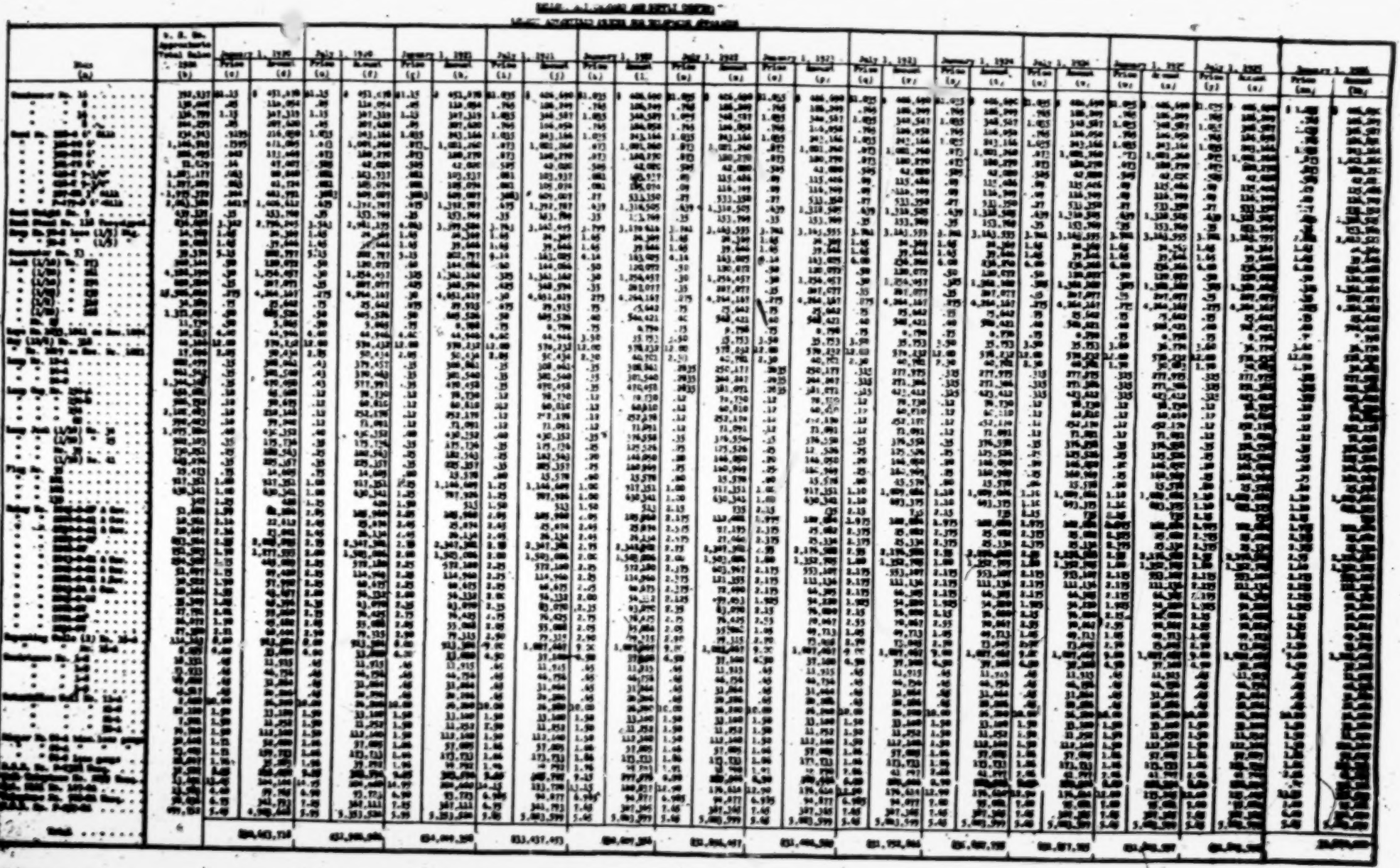
10868

UNITED ILLUMINATING COMPANY, INCORPORATED

RIDER 10 ASSOCIATE COMPANY FOR FLORIDA ADVANCE

Item (a)	Depreciation Total Bal. 1985 (b)	January 1, 1986 Price (c)	January 1, 1986 Amount (d)	July 1, 1986 Price (e)	July 1, 1986 Amount (f)	January 1, 1987 Price (g)	January 1, 1987 Amount (h)	July 1, 1987 Price (i)	July 1, 1987 Amount (j)	January 1, 1988 Price (k)	January 1, 1988 Amount (l)	July 1, 1988 Price (m)	July 1, 1988 Amount (n)	January 1, 1989 Price (o)	January 1, 1989 Amount (p)	July 1, 1989 Price (q)	July 1, 1989 Amount (r)	January 1, 1990 Price (s)	January 1, 1990 Amount (t)	July 1, 1990 Price (u)	July 1, 1990 Amount (v)	January 1, 1991 Price (w)	January 1, 1991 Amount (x)	July 1, 1991 Price (y)	July 1, 1991 Amount (z)	January 1, 19 Price (aa)	January 1, 19 Amount (ab)
Steamer Pl.																													
" "																													
" "																													
Fuel Yard Pl.																													
Fuel Yard Pl.																													
Substation Pl.																													
" "





STROMBERG-CARLSON TELEPHONE MANUFACTURING COMPANY

LOWEST ADVERTISED PRICES FOR TELEPHONE APPARATUS

Item (a)	U. S. Gov. Approximate Total Sales 1929 (b)	January 1, 1930 Price (c)	January 1, 1930 Amount (d)	July 1, 1930 Price (e)	July 1, 1930 Amount (f)	January 1, 1931 Price (g)	January 1, 1931 Amount (h)	July 1, 1931 Price (i)	July 1, 1931 Amount (j)	January 1, 1932 Price (k)	January 1, 1932 Amount (l)	July 1, 1932 Price (m)	July 1, 1932 Amount (n)	January 1, 1933 Price (o)	January 1, 1933 Amount (p)	July 1, 1933 Price (q)	July 1, 1933 Amount (r)	January 1, 1934 Price (s)	January 1, 1934 Amount (t)	July 1, 1934 Price (u)	July 1, 1934 Amount (v)	January 1, 1935 Price (w)	January 1, 1935 Amount (x)	July 1, 1935 Price (y)	July 1, 1935 Amount (z)	January 1, 1936 Price (aa)	January 1, 1936 Amount (bb)
Desktop No. 50	302,927	$1.15	$ 451,078	$1.15	$ 451,078	$1.15	$ 451,078	$1.15	$ 451,078	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000	$1.000	$ 392,000
" " 51	130,807	.85	116,084	.85	116,084	.85	116,084	.85	116,084	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849	.765	104,849
" " 52	130,799	1.15	847,819	1.15	847,819	1.15	847,819	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507	1.000	368,507
" " 53	344,280	.85	307,680	.85	307,680	.85	307,680	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912	.765	276,912
Desk Set. 5-A-C 5'	344,543	.95	311,649	1.125	414,811	1.00	368,680	1.00	368,680	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812	.90	331,812
" " 5-B-C 6'	1,146,519	.75	862,643	.953	980,614	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450	.99	2,135,450
" " 5-B-C 6'	806,475	.75	144,347	.953	176,333	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640	.99	804,640
" " 5-C-C 6'	77,889	.10	10,915	.565	68,080	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717	.72	51,717
" " 5-C-C 6'	1,843,177	.10	139,118	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646	.09	113,646
" " 5-C-C 6'	1,297,308	.10	129,731	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769	.09	116,769
" " 5-C-C 6'	1,973,372	.25	493,343	.286	564,907	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134	.36	711,134
" " 5-C-C 6'	2,053,360	.60	1,232,016	.673	1,382,727	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197	.886	1,796,197
Desk Height Set 6	630,160	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789	.25	153,789
Desk Stand No. 300 Unequipped	630,000	6.65	4,041,471	6.52	4,110,384	6.42	4,046,904	4.42	2,784,825	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000	4.27	2,690,000
Drop No. 10-A Lamp Mtg. Strip	14,700	2.30	33,810	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861	2.30	67,861
" " 10-A Lamp "	34,088	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404	2.30	78,404
Generator No. 20	30,378	5.35	210,073	5.35	210,073	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866	6.00	226,866
Jack No. 150, Mtg. No. 80	340,164	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073	.50	130,073
" " 150, Mtg. No. 81	4,126,196	.40	1,673,276	.405	1,673,276	.40	1,673,276	.40	1,673,276	.405	1,673,276	.40	1,673,276	.405	1,673,276	.40	1,673,276	.405	1,673,276	.40	1,673,276	.405	1,673,276	.40	1,673,276	.405	1,673,276
" " 150, Mtg. No. 82	880,000	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099	.45	369,099
" " 150, Mtg. No. 83	13,000,063	.35	5,457,122	.35	427,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122	.35	5,457,122
" " (1/5) 80	36,189	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095	.50	17,095
" " 150, Mtg. No. 81	1,371,081	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631	.60	822,631
" " 80	11,720	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790	.75	8,790
Keys No. 175, 176 on Mtg.	38,215	1.00	51,075	1.00	51,075	1.00	38,839	1.00	38,839	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944	0.80	30,944
Key (12/0) 180 on Mtg.	68,188	9.75	669,614	9.75	669,614	9.00	648,586	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332	12.00	578,332
" " 178 on Mtg.	17,696	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240	2.50	44,240
Lamp No. 10	888,649	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582	.31	273,582
" " 11	883,542	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078	.41	367,078
" " 12	1,004,165	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691	.41	416,691
Lamp Mtg. No. 27-B	664,081	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730	.12	79,730
" " 27-C	506,753	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810	.12	60,810
" " 27-A	2,161,823	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179	.12	252,179
" " 28-A	588,433	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263	.15	88,263
Lamp Socket No. 181, Mtg. No. 80	1,095,000	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026	.40	438,026
" " 181, " 81	958,104	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746	.18	173,746
" " 181, " 82	730,351	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563	.25	182,563
" " 181, " 83	643,076	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357	.35	225,357
Plug No. 80	19,673	.75	14,808	.75	14,808	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570	.80	15,570
" " 81	917,861	1.00	917,861	1.00	917,861	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826	1.25	1,146,826
" " 82	630,341	1.00	630,341	1.00	630,341	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926	1.25	787,926
" " 83	842	1.00	842	1.00	842	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488	1.25	488
Relay No. 200-A (1/5) Unstag	51,000	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323	2.673	136,323
" 200-B " (1/5) "	10,561	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900	4.725	49,900
" 200-C " (1/5) "	10,007	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736	3.573	35,736
" 200-A	853,344	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608	3.80	2,731,608
" 200-B	752,500	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607	2.40	1,660,607
" 200-C	354,308	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979	3.073	781,979
Relay No. 202-A (1/5) Unstag	51,007	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783	3.073	156,783
" 202-B " (1/5) "	30,522	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907	3.175	96,907
" 202-C " (1/5) "	22,166	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187	3.573	79,187
" 202-A	28,500	3.70	99,643	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880	3.95	106,880
" 202-B	27,791	3.58	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804	3.85	79,804
" 202-C	14,973	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906	2.90	41,906
" 202-D	27,500	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213	2.73	75,213
Repeating Coils (1) No. 114	114,153	8.00	913,304	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630	10.00	1,141,630
" (2) " 114	8,886	4.80	42,080	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395	5.00	44,395
Resistance No. 140	10,561	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744	.75	13,744
" " 141	71,511	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760	.90	64,760
" " 142	49,022	.98	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130	.90	44,130
" " 143	43,519	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165	.90	39,165
Repeating Coil No. 19-C	2,650	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941	3.35	8,941
" " 19-E	15,130	1.35	19,962	1.45	39,662	1.45	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662	1.35	39,662
Repeating Coil No. 1000, (1/5) Relay Unst.	7,501	1.525	11,434	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565	1.473	10,565
" " 1000, (1/5) " "	76,700	2.583	198,045	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845	2.625	196,845
Plug No. 60-A Lamp Cord	20,000	2.25	44,954	2.25	44,954	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296	2.00	41,296
" " 60-B	93,000	2.53	235,161	2.53	[illegible]	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610	2.00	166,610
" " 60-C	20,047	2.20	44,103	2.20	44,103	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096	2.05	41,096
D.S.A. No. 200-A Lamp Arrest.	98,382	9.11	897,576	9.90	921,960	9.90	921,960	9.55	893,078	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941	9.70	863,941
Tel. No. 600-A Unequipped	13,491	14.68	198,159	15.55	210,493	15.55	210,493	14.70	198,359	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565	14.65	197,565
Extension Bell No. 1150-A	13,583	6.88	93,944	7.05	95,825	8.35	113,418	8.35	113,418	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938	7.80	105,938
Tel. No. 1150-GY Unequipped	32,634	4.10	410,156	4.05	444,139	4.05	444,139	7.80	855,084	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697	6.65	844,697
D.S.A. No. 1150-GY Less Ext. Bell	899,710	5.80	4,788,666	5.80	5,210,541	5.06	3,210,543	5.75	3,173,376	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710	5.80	6,670,710
Total			35,024,411		36,051,575		30,410,333		37,566,163		35,842,18[illegible]	By	35,773,971		35,316,965		36,344,956		37,144,956		35,160,956		38,144,956		35,144,956		38,288,956

Form No. 600 - Sheet 6

40872

COMPANY WIDE CASE -- COX EXHIBIT A-3

COMPARISON OF PRICES ON TELEPHONE APPARATUS BY WESTERN ELECTRIC COMPANY, INCORPORATED, TO ASSOCIATED COMPANIES AND TO GENERAL TRADE

DECEMBER 31, 1925

The Western Electric Company, Incorporated, sells telephone apparatus of its own manufacture under two price lists - one to the Associated Companies and the other to the General Trade.

Associated Company prices are, in general, substantially lower and are never higher than the lowest General Trade prices and are fixed regardless of the quantity ordered. That is, the price is the same for an order of one as for a maximum order of any given item. The General Trade prices, however, follow general business practice in providing lower prices for wholesale quantities. The attached sheets compare the prices to the Associated Companies for an order of one or more with the prices to the General Trade for maximum quantities.

A price book is published for each class of customer but all the items in the price book for the Associated Companies do not appear in the price book for the General Trade, because certain important items of patented apparatus, such as loading coils are sold only to the Associated Companies.

The attached sheets compare the price in effect December 31, 1925, to the Associated Companies and to the General Trade for all items of equipment (not including assemblies) published in both price lists. In each case the price to the General Trade is the lowest allowed. The amount of the increase in the price to the General Trade over the price to the Associated Companies is shown for each item in both amount and per cent.

The following summarizes the results of this study:

Number of items priced both to Associated Companies and to General Trade 2,313

Per cent. increase in price to General Trade over price to Associated Companies:

Highest (Cord Tips Nos. 38,47,55,56, 62,72, 75, 79)	400.00%
Lowest (Ringers Nos.38-BG and 47-BG). . .	23.79%
Average	41.72%

E. V. COX,
Assistant Vice President.

Feb 1, 1926

No. 429 - Sheet 1.

10873

6429

WESTERN ELECTRIC COMPANY, INCORPORATED

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE.

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per cent (e)
Backboards -				
79	$ .25	$ .35	$ .10	40.00
136-B Walnut	5.30	7.20	1.90	35.85
136 Oak	4.10	5.60	1.50	36.59
138-B Walnut	6.00	8.20	2.20	36.67
138 Oak	4.75	6.50	1.75	36.84
144-A	1.80	1.70	.50	41.67
146-A	1.10	1.50	.40	36.36
147-A	.35	.50	.15	42.86
148-A	.70	1.00	.30	42.86
Battery Boxes -				
1-A	1.00	1.35	.35	35.00
2-B	3.00	4.05	1.05	35.00
Binding Posts -				
1-A	.20	.30	.10	50.00
B	.15	.20	.05	33.33
2-A	.12	.17	.05	41.67
C	.23	.34	.11	47.83
3-A	.15	.20	.05	33.33
4-A	.15	.25	.10	66.67
16-A	.14	.20	.06	42.86
20-A	.06	.06	.02	50.00
23-A				
Booth Switches -				
1-A	3.00	4.10	1.10	36.67
Bridging Connectors -				
1	.035	.05	.015	42.86
2	.04	.06	.02	50.00
3	.065	.10	.035	53.85
4	.18	.28	.10	55.56
Bussers -				
1-A	1.30	1.80	.50	38.46
B	1.50	2.10	.60	40.00
2-A	1.20	1.65	.45	37.50
C	1.35	1.85	.50	37.04
D	1.10	1.50	.40	36.36
Cable -				
134-B	.075	.11	.035	46.67
134-B Lead Covered	.11	.1575	.0475	43.18
136-B	.185	.2625	.0775	41.89
136-B Lead Covered	.2625	.3725	.11	38.94
140-B	.23	.335	.105	45.65
141-B	.0975	.14	.0425	43.59
141-B Lead Covered	.16	.23	.07	43.75
142	.0475	.065	.0175	36.95
155-B	.075	.115	.04	53.33
156-B	.0975	.16	.0625	64.10
157-B	.1375	.185	.0575	45.18
157-B Lead Covered	.20	.2875	.0875	43.75
158-B	.16	.23	.07	43.75
158-B Lead Covered	.235	.3425	.1075	45.74
161-B	.0375	.048	.0105	28.00
161-B Lead Covered	.07	.10	.03	42.86
162-B	.0625	.075	.0125	20.00
162-B Lead Covered	.09	.125	.035	38.89
164-B	.0575	.082	.0245	42.61
165-B	.0875	.04	.0825	94.29
1086	.2425	.3275	.085	35.05
1026	.175	.235	.06	34.29
1050	.13	.1875	.0575	44.23
1062	.2425	.3475	.105	43.30
1070	.308	.4375	.1325	43.02
1074	.085	.1225	.0375	44.12
1073	.0925	.1325	.04	43.24
1084	.155	.2225	.0675	43.55
1105	.2475	.355	.1075	43.43
1114	.225	.3225	.0975	43.33
1117	.2425	.348	.105	43.30
1121	.2675	.3775	.11	41.12
1125	.1525	.219	.0665	43.61
1126	.20	.2875	.0875	43.75
1127	.1675	.24	.0725	43.28
1156	.0675	.0975	.03	44.44
1157	.1125	.1625	.05	44.44
1158	.1425	.205	.0625	43.86
1388	.0975	.1125	.015	45.16
6814	.1475	.2275	.08	54.24

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per cent (j)
Cable (Cont'd) -				
6824	$ .11	$ .17	$ .06	54.55
6835	.135	.1925	.0575	42.59
6850	.0975	.135	.0375	38.49
6860	.18	.2575	.0775	43.06
6862	.1475	.21	.0625	42.37
6866	.2275	.3325	.105	46.15
6869	.425	.6575	.2325	54.72
6870	.1975	.2825	.085	43.04
6872	.05	.0725	.0225	45.00
6874	.0625	.09	.0275	44.00
6879	.065	.1025	.0375	57.69
6884	.175	.25	.075	42.86
6887	.0975	.14	.0425	43.59
6100	.1525	.2175	.065	42.62
6102	.18	.2575	.0775	43.06
6103	.09	.1275	.0375	41.67
6106	.2375	.34	.1025	43.16
6107	.25	.3575	.1075	43.00
6115	.1975	.2825	.085	43.04
6116	.1725	.2675	.095	55.07
6117	.245	.35	.105	42.86
6119	.3525	.505	.1525	43.26
6120	.13	.185	.055	42.31
6121	.1625	.2325	.07	43.08
6122	.0975	.14	.0425	43.59
6123	.14	.20	.06	42.86
6124	.18	.2575	.0775	43.06
6125	.1025	.1475	.045	43.90
6126	.1475	.21	.0625	42.37
6127	.1125	.1625	.05	44.44
6166	.065	.095	.03	46.15
6178	.4925	.7050	.2125	43.15
6179	.0975	.14	.0425	43.59
6180	.13	.1875	.0575	44.23
6181	.175	.25	.075	42.86
6184	.175	.25	.075	42.86
6809	.2125	.305	.0925	43.53
Cable L.C. (Silk and Cotton)				
F- 6	.085	.12	.035	41.18
F-11	.12	.165	.045	37.50
F-16	.155	.21	.055	35.48
F-21	.19	.26	.07	36.84
F-26	.225	.31	.085	37.78
F-31	.26	.35	.09	34.62
F-41	.33	.45	.12	36.36
F-51	.40	.54	.14	35.00
F-56	.435	.59	.155	35.63
F-61	.47	.63	.16	34.04
F-76	.575	.77	.195	33.91
F-91	.68	.91	.23	33.82
F-101	.75	1.00	.25	33.33
F-111	.82	1.10	.28	34.15
F-131	.89	1.19	.30	33.71
F-151	1.10	1.47	.37	33.64
F-152	1.31	1.75	.44	33.59
F-182	1.45	1.94	.49	33.79
F-208	1.59	2.13	.54	33.96
F-222	1.73	2.32	.59	34.10
F-242	1.80	2.41	.61	33.89
F-253	2.15	2.88	.73	33.95
F-308	2.88	3.82	.97	34.04
F-408	4.25	5.70	1.45	34.12
F-608	.085	.12	.035	41.18
S- 6	.12	.165	.045	37.50
S-11	.155	.21	.055	35.48
S-16	.19	.26	.07	36.84
S-21	.225	.31	.085	37.78
S-26	.26	.35	.09	34.62
S-31	.33	.45	.12	36.36
S-41	.40	.54	.14	35.00
S-51	.495	.67	.175	35.35
S- 6	.12	.165	.045	37.50
S-11	.155	.21	.055	35.48
S-16	.19	.26	.07	36.84
S-21	.20	.27	.07	35.00
S-26	.235	.33	.095	40.43

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per cent (o)
Cable L.C.(Silk & Cotton)(Cont'd)				
D-31	$ .27	$ .37	$ .10	37.04
D-41	.34	.47	.13	38.24
D-51	.41	.56	.15	36.59
Cable Terminals -				
Without Cable Stub:				
B-A	4.25	5.70	1.45	34.12
B	4.60	6.15	1.55	33.70
C	6.25	8.50	2.25	36.00
D	7.30	9.85	2.55	34.93
E	8.85	11.90	3.05	34.46
12-A	1.80	2.45	.65	36.11
B	2.50	3.65	.15	32.61
C	2.80	3.75	.95	33.93
D	4.20	5.35	1.15	27.38
14-B	5.20	6.75	1.55	29.81
C	7.70	10.70	3.00	38.96
D	11.50	15.35	3.85	33.48
16-A	13.30	18.00	4.70	35.34
B	20.00	26.65	6.65	33.25
C	22.60	30.15	7.55	33.41
D	35.60	47.45	11.85	33.29
With 5-1/2 ft. No. 22 Gauge Cable Stub -				
14-B	5.50	7.05	1.55	28.18
C	6.85	9.05	2.20	32.12
D	9.90	13.80	3.90	39.39
With 6 ft. No. 22 Gauge Cable Stub -				
B-A	5.20	7.00	1.80	34.62
B-B	5.90	8.00	2.10	35.59
C	8.10	10.90	2.80	34.57
D	9.30	12.60	3.30	35.48
E	12.55	16.75	4.20	33.47
18-A	12.85	17.15	4.30	33.44
B	15.00	20.50	5.50	36.67
C	22.25	29.65	7.40	33.26
D	25.20	33.60	8.40	33.33
E	39.40	52.53	13.13	33.32
With 8 ft. No. 22 Gauge Cable Stub -				
14-B	5.75	7.35	1.60	27.83
C	7.10	9.35	2.25	31.69
D	10.25	14.25	4.00	39.02
With 10 ft. No. 22 Gauge Cable Stub -				
14-B	5.90	7.60	1.70	28.81
C	7.35	9.70	2.35	31.97
D	10.50	14.60	4.10	39.05
With 12 ft. No. 22 Gauge Cable Stub -				
14-B	6.10	7.85	1.75	28.69
C	7.55	9.95	2.40	31.79
D	10.60	15.00	4.20	38.89
B Type Cable Terminal and Parts -				
Cable Terminals Complete				
B-26	44.75	59.75	15.00	33.52
51	60.50	80.50	20.00	33.06
76	77.50	102.25	25.75	33.23
101	93.50	124.50	31.00	33.16
152	138.00	183.50	45.50	32.97
202	169.00	225.50	56.50	33.43
308	276.00	367.75	91.75	33.24
404	342.00	456.25	114.25	33.41
Bases only -				
B-26	23.50	31.25	7.75	32.98
51	26.50	35.25	8.75	33.02
76	29.50	39.25	9.75	33.05
101	34.25	45.50	11.25	32.85
152	41.00	54.50	13.50	32.93
202	49.50	66.00	16.50	33.33
308	80.00	106.75	26.75	33.44
404	100.00	133.25	33.25	33.25
Binding Post Chambers -				
B-26-A	10.25	13.75	3.50	34.15
51-A	14.00	21.25	5.25	37.82

10874

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
5 Type Cable Terminal and Parts - Binding Post Chambers (Cont'd)				
76-A	$ 23.50	$ 31.25	$ 7.75	32.98
B	23.75	31.50	7.75	32.63
C	24.25	32.25	8.00	32.99
101-A	29.08	38.75	9.75	33.48
B	29.25	39.00	9.75	33.33
C	30.00	40.00	10.00	33.33
Fuse Chambers -				
B-26-A	11.00	14.75	3.75	34.09
51-A	18.00	24.00	6.00	33.33
76-A	24.50	32.75	8.25	33.67
B	24.75	33.00	8.25	33.33
C	25.25	33.75	8.50	33.66
101-A	30.25	40.25	10.00	33.06
B	30.50	40.75	10.25	33.61
C	31.25	41.75	10.50	33.60
Choke Coils -				
1-A	23.50	31.35	7.85	33.40
B	26.00	34.50	8.50	32.69
C	38.00	50.75	12.75	33.55
2-A	130.00	173.35	43.35	33.35
B	145.00	193.35	48.35	33.34
C	450.00	588.50	132.50	29.44
D	190.00	239.50	49.50	26.05
E	225.00	291.50	66.50	29.56
F	700.00	882.00	182.00	26.00
G	1550.00	1938.50	388.50	25.06
Circuit Breakers -				
B-A	8.50	11.35	2.85	33.53
Code Signalling Sets -				
2-A	60.80	79.00	18.20	29.93
Code Collectors -				
7-J	10.00	13.40	3.40	34.00
K	12.00	16.80	4.80	35.00
50-B	30.85	40.55	9.70	31.44
Condensers -				
19-A	2.30	3.00	.70	30.43
21-B	.75	1.05	.30	40.00
C	.75	1.05	.30	40.00
D	.50	.75	.25	50.00
E	.45	.70	.25	55.56
F	.60	.85	.25	41.67
G	.70	.75	.05	50.00
H	.75	1.05	.30	40.00
I	.50	.80	.30	60.00
J	.70	1.00	.30	42.86
K	.60	.45	.15	50.00
L	.70	1.00	.30	42.86
M	.35	.50	.15	42.86
N	.45	.70	.25	55.56
O	.50	.75	.25	50.00
P	.75	1.05	.30	40.00
Q	.85	1.20	.35	41.18
R	.60	.80	.20	33.33
S	.80	1.15	.35	43.75
T	.70	1.00	.30	42.86
U	.50	.75	.25	50.00
V	.40	.60	.20	50.00
W	.50	.75	.25	50.00
X	1.55	2.15	.60	38.71
Y	.30	.45	.15	50.00
Z	3.60	5.25	1.65	38.16
AA	4.80	7.35	1.55	32.29
BB	11.60	15.05	3.45	29.74
CC	.80	.80	.20	33.33
DD	1.75	2.50	.75	42.86
EE	1.80	2.35	.55	30.56
FF	1.25	1.80	.55	44.00
GG	.75	1.05	.30	40.00
HH	1.65	2.30	.65	39.39
II	.65	.90	.25	38.46
JJ	1.85	2.65	.80	43.24

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per Cent (j)
Condensers (Cont'd)				
KK	$ 3.40	$ 4.80	$ 1.40	41.18
LL	1.70	2.40	.70	41.18
MM	2.05	2.90	.85	41.46
NN	2.05	2.90	.85	41.46
OO	2.05	2.90	.85	41.46
PP	2.05	2.90	.85	41.46
16-A	4.15	6.10	1.95	46.99
Connecting Blocks -				
1-B	.25	.35	.10	40.00
D	.25	.35	.10	40.00
4-B	.75	1.05	.30	40.00
C	1.05	1.50	.45	42.86
D	1.35	1.90	.55	40.74
E	1.70	2.40	.70	41.18
F	.90	1.25	.35	38.89
G	.45	.65	.20	44.44
8-A	.40	.55	.15	37.50
10-A	.85	1.20	.35	41.18
B	1.25	1.75	.50	40.00
C	1.75	2.45	.70	40.00
D	2.25	3.15	.90	40.00
E	2.75	3.85	1.10	40.00
11-A	.11	.17	.06	54.55
B	.14	.21	.07	50.00
12-A	.13	.19	.06	46.15
B	.17	.24	.07	41.18
Cords -				
10 2 ft. 6 in.	.30	.42	.12	40.00
4 ft.	.39	.56	.17	43.59
5 ft. 6 in.	.48	.68	.20	41.67
11 5 ft. 6 in.	.64	.88	.24	37.50
87 4 ft.	.86	1.15	.29	33.72
6 ft.	1.08	1.45	.37	34.26
10 ft.	1.52	2.05	.53	34.87
12 ft.	1.74	2.35	.61	35.06
92 2 ft. 6 in.	.24	.32	.08	33.33
196 2 ft. 6 in.	.30	.42	.12	40.00
3 ft.	.33	.44	.11	33.33
6 ft.	.51	.70	.19	37.25
231 5 ft. 6 in.	.78	1.05	.27	34.62
243 8 in.	.05	.12	.07	140.00
254 4 ft. 1 in.	.43	.60	.17	39.53
5 ft. 7 in.	.52	.73	.21	40.38
287 5 ft. 6 in.	1.10	1.50	.40	36.36
8 ft.	1.50	2.05	.55	36.67
10 ft.	1.82	2.50	.68	37.36
300 5 ft. 6 in.	.24	1.30	.36	38.30
313 5 ft. 6 in.	.70	.95	.25	35.71
318 4 ft.	.53	.80	.25	45.45
6 ft.	.70	1.00	.30	42.86
329 6 in.	.06	.09	.03	50.00
9-1/8 in.	.07	.10	.03	42.86
330 9-1/8 in.	.07	.10	.03	42.86
5 ft.	.15	.20	.05	33.33
6 ft.	.17	.23	.06	35.29
336 4 1/2 in.	.08	.11	.03	37.50
1 ft. 2 in.	.10	.14	.04	40.00
402 8-1/2 in.	.10	.15	.05	50.00
405 2 ft. 6 in.	.30	.45	.15	50.00
3 ft.	.34	.50	.16	47.06
4 ft.	.46	.68	.22	47.83
414 4-1/4 in.	.07	.10	.03	42.86
415 9-1/2 in.	.075	.12	.045	60.00
416 6 ft.	.11	.15	.04	33.80
8 ft.	.14	.20	.06	42.86
422 5 ft. 2 in.	.26	.35	.09	34.62
6 ft.	.30	.43	.13	43.33
8 ft.	.37	.51	.14	37.84
423 9-1/2 in.	.07	.10	.03	42.86
1 ft.	.085	.12	.035	41.18
426 9-1/8 in.	.07	.10	.03	42.86
1 ft.	.085	.12	.035	41.18
427 9-1/8 in.	.07	.10	.03	42.86
1 ft.	.085	.12	.035	41.18

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per Cent. (o)
Cords (Cont'd)-				
437 4 ft 6 in.	$ .13	$ .18	$ .05	38.46
6 ft.	.16	.22	.06	37.50
446 2 ft.	.11	.15	.04	36.36
2 ft. 6 in.	.12	.17	.05	41.67
3 ft.	.14	.20	.06	42.86
447 4 ft. without plug	.18	.25	.07	38.89
with No. 109 Plug	.50	.70	.20	40.00
447 5 ft. without plug	.39	.55	.16	41.03
with No. 109 Plug	.51	.80	.29	56.86
447 6 ft. 3 in. without plug	.57	.80	.23	40.35
with No. 109 Plug	.66	.90	.24	36.36
8 ft. without plug	.78	1.10	.32	41.03
with No. 109 Plug	1.02	1.45	.43	42.16
10 ft. with No. 109 Plug	1.26	1.80	.54	42.86
448 3 ft. without plug	.43	.60	.17	39.53
with No. 110 Plug	1.23	1.75	.52	42.28
4 ft. without plug	.50	.70	.20	40.00
with No. 110 Plug	1.30	1.85	.55	42.31
5 ft. without plug	.57	.80	.23	40.35
with No. 110 Plug	1.37	1.95	.58	42.34
6 ft. 3 in. without plug	.66	.90	.24	36.36
with No. 110 Plug	1.46	2.05	.59	40.41
8 ft. without plug	.78	1.10	.32	41.03
with No. 110 Plug	1.58	2.25	.67	42.41
10 ft. without plug	.92	1.30	.38	41.30
with No. 110 Plug	1.72	2.45	.73	42.44
450 Combination	1.85	2.60	.75	40.54
454 1 ft. 9-1/2 in.	.11	.16	.05	45.45
2 ft. 3 in.	.14	.22	.08	57.14
460 2 ft. 3 in.	.10	.15	.05	50.00
5 ft. 3 in.	.18	.25	.07	38.89
466 Combination	1.51	2.10	.59	39.07
473 Combination	1.20	1.65	.45	37.50
493 1 ft. 7 in. without plug	.28	.40	.12	42.86
with No.47-A or 47-B Plug	.60	.85	.25	41.67
2 ft. without plug	.30	.43	.13	43.33
with No.47-A or 47-B Plug	.65	.92	.27	41.54
4 ft. without plug	.40	.57	.17	42.50
with No.47-A or 47-B Plug	.75	1.05	.30	40.00
6 ft. 3 in. without plug	.51	.72	.21	41.18
with No.47-A or 47-B Plug	1.06	1.50	.44	41.51
8 ft. without plug	.60	.85	.25	41.67
with No.47-A or 47-B Plug	1.15	1.65	.50	43.48
510 1 ft.	.24	.35	.11	45.83
2 ft.	.27	.38	.11	40.74
3 ft.	.30	.43	.13	43.33
4 ft.	.33	.46	.13	39.39
511 2 ft.	.36	.51	.15	41.67
4 ft.	.42	.59	.17	40.48
6 ft.	.48	.68	.20	41.67
8 ft.	.54	.77	.23	42.59
515 1 ft.	.30	.43	.13	43.33
3 ft.	.36	.51	.15	41.67
4 ft.	.42	.59	.17	40.48
6 ft.	.48	.68	.20	41.67
516 1 ft.	.28	.40	.12	42.86
3 ft.	.34	.48	.14	41.18
4 ft.	.40	.57	.17	42.50
6 ft.	.46	.65	.19	41.30
517 10 ft.	1.68	2.40	.72	42.86
518 10 ft.	1.68	2.40	.72	42.86
520 1 ft.	.30	.43	.13	43.33
2 ft.	.36	.51	.15	41.67
3 ft.	.42	.59	.17	40.48
4 ft.	.48	.68	.20	41.67
6 ft.	.54	.77	.23	42.59
523 2 ft.	.36	.51	.15	41.67
2 ft. 6 in.	.42	.59	.17	40.48
524 20 ft.	.95	1.35	.40	42.11
529 6 ft.	1.22	1.65	.43	35.25
530 Combination	.72	.90	.18	25.00
535 2 ft. 6 in.	.40	.55	.15	37.50
537 4 ft.				

10875

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Cords (Cont'd) -				
339 4 ft.	$	$	$	43.14
5 ft. 6 in.				41.67
340 5 ft. 6 in.				50.00
341 5 ft. 6 in.				36.36
8 ft.				35.63
10 ft.				36.36
342 2 ft. 6 in.				35.71
343 2 ft. 6 in.				34.37
6 ft.				35.88
344 2 ft.				34.37
347 7-1/2 in.				50.00
348 7 1/2 in.				50.00
59 2 ft. 6 in.				41.67
3 ft.				45.45
3 ft. 6 in.				34.34
4 ft. 6 in.				34.34
350 5 ft. 6 in.				34.12
5 ft. 6 in.				32.31
352 2 ft. 6 in.				34.12
353 19 ft. 6 in.				40.00
354 9 ft. 6 in.				34.21
357 29 ft. 6 in.				41.73
4 ft.				34.34
360 5 ft. 6 in.				34.34
361 5 ft. 6 in.				42.86
362 5 ft. 6 in.				36.36
363 5 ft. 6 in.				40.00
364 2 ft. 3 in.				40.36
4 ft.				37.50
5 ft.				37.50
4 ft.				37.34
367 4 ft.				34.34
6 ft.				36.03
368 10 ft.				42.11
371 5 ft. 6 in.				35.14
372 6 ft. 3 in.				37.04
2 ft.				40.00
373 2 ft. 6 in.				36.36
374 3 ft. 6 in.				41.03
4 ft.				36.78
4 ft. 1 in.				33.72
382 2 ft.				36.96
Cord Fasteners -				38.10
9	.026	.035	.009	34.62
Cord Hooks -				
3	.083	.0832	.0002	.24
5		.115	.032	38.55
7-A 14 per strip				40.00
8				50.00
9				35.48
10				41.67
12				37.50
13				38.46
15				41.18
16				39.47
J 32				40.00
Cord Pulleys -				37.93
101				37.50
102				
112				
Cord Tips -				
8	.083	.11	.027	32.53
9	.0833	.11	.0267	32.04
10	.0833	.11	.0267	32.04
11	.083	.11	.027	32.53
12	.083	.11	.027	32.53
13	.083	.11	.027	32.53

PRICES FOR TELEPHONE ATTACHED TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Prices to Associated Companies (b)	Prices to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Connectors -				
1A-1	$ 37.00	$47.50	$10.50	28.38
2A-1	4.00	5.25	1.25	31.25
3	4.00	5.25	1.25	31.25
4	4.00	5.25	1.25	31.25
5	4.00	5.25	1.25	31.25
6	4.00	5.25	1.25	31.25
7	4.00	5.25	1.25	31.25
8	4.00	5.25	1.25	31.25
9	4.00	5.25	1.25	31.25
10	4.00	5.25	1.25	31.25
11	4.00	5.25	1.25	31.25
12	4.00	5.25	1.25	31.25
13	4.00	5.25	1.25	31.25
14	4.00	5.25	1.25	31.25
15	4.00	5.25	1.25	31.25
16	4.00	5.25	1.25	31.25
17	4.00	5.25	1.25	31.25
18	4.00	5.25	1.25	31.25
19	4.00	5.25	1.25	31.25
20	4.00	5.25	1.25	31.25
21	4.00	5.25	1.25	31.25
22	4.00	5.25	1.25	31.25
23	4.00	5.25	1.25	31.25
24	4.00	5.25	1.25	31.25
25	4.00	5.25	1.25	31.25
26	4.00	5.25	1.25	31.25
27	4.00	5.25	1.25	31.25
28	4.00	5.25	1.25	31.25
29	4.00	5.25	1.25	31.25
30	4.00	5.25	1.25	31.25
31	4.00	5.25	1.25	31.25
32	4.00	5.25	1.25	31.25
33	4.00	5.25	1.25	31.25
34	4.00	5.25	1.25	31.25
35	4.00	5.25	1.25	31.25
36	4.00	5.25	1.25	31.25
37	4.00	5.25	1.25	31.25
38	4.00	5.25	1.25	31.25
39	4.00	5.25	1.25	31.25
40	4.00	5.25	1.25	31.25
41	4.00	5.25	1.25	31.25
42	4.00	5.25	1.25	31.25
43	4.00	5.25	1.25	31.25
44	4.00	5.25	1.25	31.25
45	4.00	5.25	1.25	31.25
46	4.00	5.25	1.25	31.25
47	4.00	5.25	1.25	31.25
48	4.00	5.25	1.25	31.25
49	4.00	5.25	1.25	31.25
50	4.00	5.25	1.25	31.25
51	4.00	5.25	1.25	31.25
52	4.00	5.25	1.25	31.25
53	4.00	5.25	1.25	31.25
54	4.00	5.25	1.25	31.25
55	4.00	5.25	1.25	31.25
56	4.00	5.25	1.25	31.25
57	4.00	5.25	1.25	31.25
58	4.00	5.25	1.25	31.25
59	4.00	5.25	1.25	31.25
60	4.00	5.25	1.25	31.25
61	4.00	5.25	1.25	31.25
62	4.00	5.25	1.25	31.25
63	4.00	5.25	1.25	31.25
64	4.00	5.25	1.25	31.25
65	4.00	5.25	1.25	31.25
66	4.00	5.25	1.25	31.25
67	4.00	5.25	1.25	31.25
68	4.00	5.25	1.25	31.25
69	4.00	5.25	1.25	31.25
70	4.00	5.25	1.25	31.25
71	4.00	5.25	1.25	31.25
72	4.00	5.25	1.25	31.25
73	4.00	5.25	1.25	31.25
74	4.00	5.25	1.25	31.25
75	4.00	5.25	1.25	31.25
76	4.00	5.25	1.25	31.25
77	4.00	5.25	1.25	31.25
78	4.00	5.25	1.25	31.25
79	4.00	5.25	1.25	31.25
80	4.00	5.25	1.25	31.25
81	4.00	5.25	1.25	31.25
82	4.00	5.25	1.25	31.25
83	4.00	5.25	1.25	31.25
84	4.00	5.25	1.25	31.25
85	4.00	5.25	1.25	31.25
86	4.00	5.25	1.25	31.25
87	4.00	5.25	1.25	31.25
88	4.00	5.25	1.25	31.25
89	4.00	5.25	1.25	31.25
90	4.00	5.25	1.25	31.25
91	4.00	5.25	1.25	31.25
92	4.00	5.25	1.25	31.25
93	4.00	5.25	1.25	31.25
94	4.00	5.25	1.25	31.25
95	4.00	5.25	1.25	31.25
96	4.00	5.25	1.25	31.25
97	4.00	5.25	1.25	31.25
98	4.00	5.25	1.25	31.25
99	4.00	5.25	1.25	31.25
100	4.00	5.25	1.25	31.25
Jacks -				
1	4.00	5.25	1.25	31.25
2	4.00	5.25	1.25	31.25
3	4.00	5.25	1.25	31.25
4	4.00	5.25	1.25	31.25
5	4.00	5.25	1.25	31.25
6	4.00	5.25	1.25	31.25
7	4.00	5.25	1.25	31.25
8	4.00	5.25	1.25	31.25
9	4.00	5.25	1.25	31.25
10 per strip	4.00	5.25	1.25	31.25
20 per strip	4.00	5.25	1.25	31.25
Jack Fasteners -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
Jack Mountings -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
3	1.00	1.25	.25	25.00
4	1.00	1.25	.25	25.00
5	1.00	1.25	.25	25.00
6	1.00	1.25	.25	25.00
7	1.00	1.25	.25	25.00
8	1.00	1.25	.25	25.00
9	1.00	1.25	.25	25.00
10	1.00	1.25	.25	25.00
11	1.00	1.25	.25	25.00
12	1.00	1.25	.25	25.00
13	1.00	1.25	.25	25.00
14	1.00	1.25	.25	25.00
15	1.00	1.25	.25	25.00
16	1.00	1.25	.25	25.00
17	1.00	1.25	.25	25.00
18	1.00	1.25	.25	25.00
19	1.00	1.25	.25	25.00
20	1.00	1.25	.25	25.00
21	1.00	1.25	.25	25.00
22	1.00	1.25	.25	25.00
23	1.00	1.25	.25	25.00
24	1.00	1.25	.25	25.00
25	1.00	1.25	.25	25.00
26	1.00	1.25	.25	25.00
27	1.00	1.25	.25	25.00
28	1.00	1.25	.25	25.00
29	1.00	1.25	.25	25.00
30	1.00	1.25	.25	25.00
31	1.00	1.25	.25	25.00
32	1.00	1.25	.25	25.00
33	1.00	1.25	.25	25.00
34	1.00	1.25	.25	25.00
35	1.00	1.25	.25	25.00
36	1.00	1.25	.25	25.00
37	1.00	1.25	.25	25.00
38	1.00	1.25	.25	25.00
39	1.00	1.25	.25	25.00
40	1.00	1.25	.25	25.00
41	1.00	1.25	.25	25.00
42	1.00	1.25	.25	25.00
43	1.00	1.25	.25	25.00
44	1.00	1.25	.25	25.00
45	1.00	1.25	.25	25.00
46	1.00	1.25	.25	25.00
47	1.00	1.25	.25	25.00
48	1.00	1.25	.25	25.00
49	1.00	1.25	.25	25.00
50	1.00	1.25	.25	25.00
51	1.00	1.25	.25	25.00
52	1.00	1.25	.25	25.00
53	1.00	1.25	.25	25.00
54	1.00	1.25	.25	25.00
55	1.00	1.25	.25	25.00
56	1.00	1.25	.25	25.00
57	1.00	1.25	.25	25.00
58	1.00	1.25	.25	25.00
59	1.00	1.25	.25	25.00
60	1.00	1.25	.25	25.00
61	1.00	1.25	.25	25.00
62	1.00	1.25	.25	25.00
63	1.00	1.25	.25	25.00
64	1.00	1.25	.25	25.00
65	1.00	1.25	.25	25.00
66	1.00	1.25	.25	25.00
67	1.00	1.25	.25	25.00
68	1.00	1.25	.25	25.00
69	1.00	1.25	.25	25.00
70	1.00	1.25	.25	25.00
71	1.00	1.25	.25	25.00
72	1.00	1.25	.25	25.00
73	1.00	1.25	.25	25.00
74	1.00	1.25	.25	25.00
75	1.00	1.25	.25	25.00
76	1.00	1.25	.25	25.00
77	1.00	1.25	.25	25.00
78	1.00	1.25	.25	25.00
79	1.00	1.25	.25	25.00
80	1.00	1.25	.25	25.00
81	1.00	1.25	.25	25.00
82	1.00	1.25	.25	25.00
83	1.00	1.25	.25	25.00
84	1.00	1.25	.25	25.00
85	1.00	1.25	.25	25.00
86	1.00	1.25	.25	25.00
87	1.00	1.25	.25	25.00
88	1.00	1.25	.25	25.00
89	1.00	1.25	.25	25.00
90	1.00	1.25	.25	25.00
91	1.00	1.25	.25	25.00
92	1.00	1.25	.25	25.00
93	1.00	1.25	.25	25.00
94	1.00	1.25	.25	25.00
95	1.00	1.25	.25	25.00
96	1.00	1.25	.25	25.00
97	1.00	1.25	.25	25.00
98	1.00	1.25	.25	25.00
99	1.00	1.25	.25	25.00
100	1.00	1.25	.25	25.00
Jacks (Cont'd) -				
99	1.00	1.25	.25	25.00
10 per strip	1.00	1.25	.25	25.00
20 per strip	1.00	1.25	.25	25.00
156	1.00	1.25	.25	25.00
157	1.00	1.25	.25	25.00
158	1.00	1.25	.25	25.00
159	1.00	1.25	.25	25.00
10 per strip	1.00	1.25	.25	25.00
20 per strip	1.00	1.25	.25	25.00
160	1.00	1.25	.25	25.00
161	1.00	1.25	.25	25.00
162	1.00	1.25	.25	25.00
163	1.00	1.25	.25	25.00
164	1.00	1.25	.25	25.00
165	1.00	1.25	.25	25.00
166	1.00	1.25	.25	25.00
167	1.00	1.25	.25	25.00
168	1.00	1.25	.25	25.00
169	1.00	1.25	.25	25.00
170	1.00	1.25	.25	25.00
171	1.00	1.25	.25	25.00
172	1.00	1.25	.25	25.00
173	1.00	1.25	.25	25.00
174	1.00	1.25	.25	25.00
175	1.00	1.25	.25	25.00
176	1.00	1.25	.25	25.00
177	1.00	1.25	.25	25.00
178	1.00	1.25	.25	25.00
179	1.00	1.25	.25	25.00
180	1.00	1.25	.25	25.00
181	1.00	1.25	.25	25.00
182	1.00	1.25	.25	25.00
183	1.00	1.25	.25	25.00
184	1.00	1.25	.25	25.00
185	1.00	1.25	.25	25.00
186	1.00	1.25	.25	25.00
187	1.00	1.25	.25	25.00
188	1.00	1.25	.25	25.00
189	1.00	1.25	.25	25.00
190	1.00	1.25	.25	25.00
191	1.00	1.25	.25	25.00
192	1.00	1.25	.25	25.00
193	1.00	1.25	.25	25.00
194	1.00	1.25	.25	25.00
195	1.00	1.25	.25	25.00
196	1.00	1.25	.25	25.00
197	1.00	1.25	.25	25.00
198	1.00	1.25	.25	25.00
199	1.00	1.25	.25	25.00
200	1.00	1.25	.25	25.00
201	1.00	1.25	.25	25.00
202	1.00	1.25	.25	25.00
203	1.00	1.25	.25	25.00
204	1.00	1.25	.25	25.00
205	1.00	1.25	.25	25.00
206	1.00	1.25	.25	25.00
207	1.00	1.25	.25	25.00
208	1.00	1.25	.25	25.00
209	1.00	1.25	.25	25.00
210	1.00	1.25	.25	25.00
211	1.00	1.25	.25	25.00
212	1.00	1.25	.25	25.00
213	1.00	1.25	.25	25.00
214	1.00	1.25	.25	25.00
215	1.00	1.25	.25	25.00
216	1.00	1.25	.25	25.00
217	1.00	1.25	.25	25.00
218	1.00	1.25	.25	25.00
219	1.00	1.25	.25	25.00
220	1.00	1.25	.25	25.00
221	1.00	1.25	.25	25.00
222	1.00	1.25	.25	25.00
223	1.00	1.25	.25	25.00
224	1.00	1.25	.25	25.00
225	1.00	1.25	.25	25.00
226	1.00	1.25	.25	25.00
227	1.00	1.25	.25	25.00
228	1.00	1.25	.25	25.00
229	1.00	1.25	.25	25.00
230	1.00	1.25	.25	25.00
231	1.00	1.25	.25	25.00
232	1.00	1.25	.25	25.00
233	1.00	1.25	.25	25.00
234	1.00	1.25	.25	25.00
235	1.00	1.25	.25	25.00
236	1.00	1.25	.25	25.00
237	1.00	1.25	.25	25.00
238	1.00	1.25	.25	25.00
Jacks (Cont'd) -				
239	1.00	1.25	.25	25.00
240	1.00	1.25	.25	25.00
241	1.00	1.25	.25	25.00
Jack Fasteners -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
Jack Mountings -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
3	1.00	1.25	.25	25.00
4	1.00	1.25	.25	25.00
5	1.00	1.25	.25	25.00
6	1.00	1.25	.25	25.00
7	1.00	1.25	.25	25.00
8	1.00	1.25	.25	25.00
9	1.00	1.25	.25	25.00
10	1.00	1.25	.25	25.00
11	1.00	1.25	.25	25.00
12	1.00	1.25	.25	25.00
13	1.00	1.25	.25	25.00
14	1.00	1.25	.25	25.00
15	1.00	1.25	.25	25.00
16	1.00	1.25	.25	25.00
17	1.00	1.25	.25	25.00
18	1.00	1.25	.25	25.00
19	1.00	1.25	.25	25.00
20	1.00	1.25	.25	25.00
21	1.00	1.25	.25	25.00
22	1.00	1.25	.25	25.00
23	1.00	1.25	.25	25.00
24	1.00	1.25	.25	25.00
25	1.00	1.25	.25	25.00
26	1.00	1.25	.25	25.00
27	1.00	1.25	.25	25.00
28	1.00	1.25	.25	25.00
29	1.00	1.25	.25	25.00
30	1.00	1.25	.25	25.00
31	1.00	1.25	.25	25.00
32	1.00	1.25	.25	25.00
33	1.00	1.25	.25	25.00
34	1.00	1.25	.25	25.00
35	1.00	1.25	.25	25.00
36	1.00	1.25	.25	25.00
37	1.00	1.25	.25	25.00
38	1.00	1.25	.25	25.00
39	1.00	1.25	.25	25.00
40	1.00	1.25	.25	25.00
41	1.00	1.25	.25	25.00
42	1.00	1.25	.25	25.00
43	1.00	1.25	.25	25.00
44	1.00	1.25	.25	25.00
45	1.00	1.25	.25	25.00
46	1.00	1.25	.25	25.00
47	1.00	1.25	.25	25.00
48	1.00	1.25	.25	25.00
49	1.00	1.25	.25	25.00
50	1.00	1.25	.25	25.00
51	1.00	1.25	.25	25.00
52	1.00	1.25	.25	25.00
53	1.00	1.25	.25	25.00
54	1.00	1.25	.25	25.00
55	1.00	1.25	.25	25.00
56	1.00	1.25	.25	25.00
57	1.00	1.25	.25	25.00
58	1.00	1.25	.25	25.00
59	1.00	1.25	.25	25.00
60	1.00	1.25	.25	25.00
61	1.00	1.25	.25	25.00
62	1.00	1.25	.25	25.00
63	1.00	1.25	.25	25.00
64	1.00	1.25	.25	25.00
65	1.00	1.25	.25	25.00
66	1.00	1.25	.25	25.00
67	1.00	1.25	.25	25.00
68	1.00	1.25	.25	25.00
69	1.00	1.25	.25	25.00
70	1.00	1.25	.25	25.00
71	1.00	1.25	.25	25.00
72	1.00	1.25	.25	25.00
73	1.00	1.25	.25	25.00
74	1.00	1.25	.25	25.00
75	1.00	1.25	.25	25.00
76	1.00	1.25	.25	25.00
77	1.00	1.25	.25	25.00
78	1.00	1.25	.25	25.00
79	1.00	1.25	.25	25.00
80	1.00	1.25	.25	25.00
81	1.00	1.25	.25	25.00
82	1.00	1.25	.25	25.00
83	1.00	1.25	.25	25.00
84	1.00	1.25	.25	25.00
85	1.00	1.25	.25	25.00
86	1.00	1.25	.25	25.00
87	1.00	1.25	.25	25.00
88	1.00	1.25	.25	25.00
89	1.00	1.25	.25	25.00
90	1.00	1.25	.25	25.00
91	1.00	1.25	.25	25.00
92	1.00	1.25	.25	25.00
93	1.00	1.25	.25	25.00
94	1.00	1.25	.25	25.00
95	1.00	1.25	.25	25.00
96	1.00	1.25	.25	25.00
97	1.00	1.25	.25	25.00
98	1.00	1.25	.25	25.00
99	1.00	1.25	.25	25.00
100	1.00	1.25	.25	25.00
Jacks (Cont'd) -				
239	1.00	1.25	.25	25.00
240	1.00	1.25	.25	25.00
241	1.00	1.25	.25	25.00
Jack Fasteners -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
Jack Mountings -				
1	1.00	1.25	.25	25.00
2	1.00	1.25	.25	25.00
3	1.00	1.25	.25	25.00
4	1.00	1.25	.25	25.00
5	1.00	1.25	.25	25.00
6	1.00	1.25	.25	25.00
7	1.00	1.25	.25	25.00
8	1.00	1.25	.25	25.00
9	1.00	1.25	.25	25.00
10	1.00	1.25	.25	25.00
11	1.00	1.25	.25	25.00
12	1.00	1.25	.25	25.00
13	1.00	1.25	.25	25.00
14	1.00	1.25	.25	25.00
15	1.00	1.25	.25	25.00
16	1.00	1.25	.25	25.00
17	1.00	1.25	.25	25.00
18	1.00	1.25	.25	25.00
19	1.00	1.25	.25	25.00
20	1.00	1.25	.25	25.00
21	1.00	1.25	.25	25.00
22	1.00	1.25	.25	25.00
23	1.00	1.25	.25	25.00
24	1.00	1.25	.25	25.00
25	1.00	1.25	.25	25.00
26	1.00	1.25	.25	25.00
27	1.00	1.25	.25	25.00
28	1.00	1.25	.25	25.00
29	1.00	1.25	.25	25.00
30	1.00	1.25	.25	25.00
31	1.00	1.25	.25	25.00
32	1.00	1.25	.25	25.00
33	1.00	1.25	.25	25.00
34	1.00	1.25	.25	25.00
35	1.00	1.25	.25	25.00
36	1.00	1.25	.25	25.00
37	1.00	1.25	.25	25.00
38	1.00	1.25	.25	25.00
39	1.00	1.25	.25	25.00
40	1.00	1.25	.25	25.00
41	1.00	1.25	.25	25.00
42	1.00	1.25	.25	25.00
43	1.00	1.25	.25	25.00
44	1.00	1.25	.25	25.00
45	1.00	1.25	.25	25.00
46	1.00	1.25	.25	25.00
47	1.00	1.25	.25	25.00
48	1.00	1.25	.25	25.00
49	1.00	1.25	.25	25.00
50	1.00	1.25	.25	25.00
51	1.00	1.25	.25	25.00
52	1.00	1.25	.25	25.00
53	1.00	1.25	.25	25.00
54	1.00	1.25	.25	25.00
55	1.00	1.25	.25	25.00
56	1.00	1.25	.25	25.00
57	1.00	1.25	.25	25.00
58	1.00	1.25	.25	25.00
59	1.00	1.25	.25	25.00
60	1.00	1.25	.25	25.00
61	1.00	1.25	.25	25.00
62	1.00	1.25	.25	25.00
63	1.00	1.25	.25	25.00
64	1.00	1.25	.25	25.00
65	1.00	1.25	.25	25.00
66	1.00	1.25	.25	25.00
67	1.00	1.25	.25	25.00
68	1.00	1.25	.25	25.00
69	1.00	1.25	.25	25.00
70	1.00	1.25	.25	25.00
71	1.00	1.25	.25	25.00
72	1.00	1.25	.25	25.00
73	1.00	1.25	.25	25.00
74	1.00	1.25	.25	25.00
75	1.00	1.25	.25	25.00
76	1.00	1.25	.25	25.00
77	1.00	1.25	.25	25.00
78	1.00	1.25	.25	25.00
79	1.00	1.25	.25	25.00
80	1.00	1.25	.25	25.00
81	1.00	1.25	.25	25.00
82	1.00	1.25	.25	25.00
83	1.00	1.25	.25	25.00
84	1.00	1.25	.25	25.00
85	1.00	1.25	.25	25.00
86	1.00	1.25	.25	25.00
87	1.00	1.25	.25	25.00
88	1.00	1.25	.25	25.00
89	1.00	1.25	.25	25.00
90	1.00	1.25	.25	25.00
91	1.00	1.25	.25	25.00
92	1.00	1.25	.25	25.00
93	1.00	1.25	.25	25.00
94	1.00	1.25	.25	25.00
95	1.00	1.25	.25	25.00
96	1.00	1.25	.25	25.00
97	1.00	1.25	.25	25.00
98	1.00	1.25	.25	25.00
99	1.00	1.25	.25	25.00
100	1.00	1.25	.25	25.00

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 11, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Keys (Cont'd) -				
464-B	$ .50	$ .70	$ .20	40.00
465-A	1.70	2.35	.65	38.24
C	1.55	2.15	.60	38.71
D	1.35	1.90	.55	40.74
472-A	7.70	10.40	2.70	35.06
B	12.90	17.35	4.45	34.50
482-A	1.80	2.50	.70	38.89
6000-A	3.00	4.00	1.00	33.33
B	5.20	6.95	1.75	33.65
6002-A	3.30	4.40	1.10	33.33
B	3.20	4.30	1.10	34.38
C	2.60	3.75	.95	33.93
A1A	6.30	8.75	2.45	38.89
A1B	6.85	9.50	2.65	38.69
A1C	7.50	10.45	2.95	39.33
A1E	2.60	3.80	1.00	38.71
A1T	2.50	3.50	1.00	40.00
A1AA	2.30	3.20	.90	39.13
A1AB	2.60	3.60	1.00	38.46
A1AD	2.30	3.20	.90	39.13
A1AV	4.05	5.65	1.60	39.51
A1AW	4.25	5.90	1.65	38.82
A1AX	4.10	5.70	1.60	39.02
A1AZ	5.75	8.00	2.25	39.13
A1BJ	2.30	3.20	.90	39.13
A1A	7.55	10.50	2.95	39.07
A1B	4.65	6.45	1.80	38.71
A1C	5.50	7.65	2.15	39.09
A1E	4.15	5.80	1.65	39.76
A1T	7.70	10.70	3.00	38.96
A1AA	5.50	7.65	2.15	39.09
A1AB	5.50	7.65	2.15	39.09
A1AD	5.50	7.65	2.15	39.09
A1AV	4.35	6.00	1.65	37.37
A1AW	5.60	7.70	2.10	37.50
A1AX	4.10	5.60	1.50	36.59
A1AZ	3.20	4.40	1.20	37.50
A1BJ	6.80	9.30	2.50	36.76
A1A	6.65	8.85	2.20	37.21
A1B	2.70	3.70	1.00	37.04
A1C	1.95	2.65	.70	35.90
A1E	2.25	3.10	.85	37.78
A1T	2.25	3.10	.85	37.78
A1AA	2.95	4.10	1.15	38.98
A1AB	1.95	2.65	.70	35.90
A1AD	2.25	3.10	.85	37.78
A1AV	2.40	3.35	.95	39.58
A1AW	2.75	3.80	1.05	38.18
Key Levers -				
1-A	.45	.63	.18	40.00
B	.45	.63	.18	40.00
14-A	.45	.63	.18	40.00
23-A	.55	.75	.20	36.36
24-A	.55	.75	.20	36.36
Key Springs -				
122-A	.30	.42	.12	40.00
B	.35	.50	.15	42.86
C	.30	.42	.12	40.00
D	.30	.42	.12	40.00
E	.35	.50	.15	42.86
F	.28	.37	.09	32.14
G	.30	.42	.12	40.00
H	.35	.50	.15	42.86
I	.28	.38	.10	35.71
J	.35	.50	.15	42.86
K	.30	.42	.12	40.00
L	.30	.50	.20	66.67
M	.40	.60	.20	50.00
N	.45	.65	.20	44.44
O	.35	.45	.10	28.57
P	.30	.42	.12	40.00
Q	.35	.50	.15	42.86
R	.28	.40	.12	42.86
S	.30	.42	.12	40.00
T	.35	.50	.15	42.86
U	.28	.37	.09	32.14
V	.30	.42	.12	40.00
W	.35	.50	.15	42.86
X	.28	.40	.12	42.86
Y	.30	.42	.12	40.00
Z	.35	.50	.15	42.86
AA	.28	.37	.09	32.14
AB	.30	.42	.12	40.00
Key Springs (Cont'd) -				
126-E	$ .25	$ .35	$ .10	40.00
F	.18	.25	.07	38.89
H	.20	.30	.10	50.00
AG	.25	.35	.10	40.00
251-A	.33	.45	.12	36.36
B	.70	1.00	.30	42.86
269-A	.25	.35	.10	40.00
B	.33	.46	.13	39.39
438-A	.30	.42	.12	40.00
446-A	.25	.35	.10	40.00
Lamps -				
2-A	.28	.35	.07	25.00
B	.28	.35	.07	25.00
C	.28	.35	.07	25.00
E	.28	.35	.07	25.00
F	.28	.35	.07	25.00
G	.28	.35	.07	25.00
H	.28	.35	.07	25.00
J	.28	.35	.07	25.00
K	.28	.35	.07	25.00
L	.28	.35	.07	25.00
M	.28	.35	.07	25.00
P	.28	.35	.07	25.00
R	.28	.35	.07	25.00
T	.28	.35	.07	25.00
U	.28	.35	.07	25.00
Lamp Caps -				
2-A	.08	.12	.04	50.00
B	.08	.12	.04	50.00
C	.08	.12	.04	50.00
D	.08	.12	.04	50.00
E	.08	.12	.04	50.00
F	.08	.12	.04	50.00
G	.08	.12	.04	50.00
H	.05	.08	.03	60.00
J	.08	.12	.04	50.00
K	.08	.12	.04	50.00
L	.05	.08	.03	60.00
M	.08	.12	.04	50.00
N	.08	.12	.04	50.00
P	.05	.08	.03	60.00
R	.08	.12	.04	50.00
S	.05	.08	.03	60.00
T	.08	.12	.04	50.00
U	.05	.08	.03	60.00
V	.08	.12	.04	50.00
AA	.08	.12	.04	50.00
AB	.08	.12	.04	50.00
AC	.08	.12	.04	50.00
AE	.08	.12	.04	50.00
AK	.08	.12	.04	50.00
AM	.08	.12	.04	50.00
AN	.08	.12	.04	50.00
AP	.08	.12	.04	50.00
AR	.08	.12	.04	50.00
AS	.08	.12	.04	50.00
AT	.08	.12	.04	50.00
AU	.08	.12	.04	50.00
AV	.08	.12	.04	50.00
AW	.08	.12	.04	50.00
AX	.08	.12	.04	50.00
AY	.08	.12	.04	50.00
AZ	.08	.12	.04	50.00
BA	.08	.12	.04	50.00
BB	.08	.12	.04	50.00
BC	.08	.12	.04	50.00
BD	.08	.12	.04	50.00
BE	.08	.12	.04	50.00
BF	.08	.12	.04	50.00
BG	.08	.12	.04	50.00
BH	.08	.12	.04	50.00
BJ	.08	.12	.04	50.00
BK	.08	.12	.04	50.00
BL	.08	.12	.04	50.00
BM	.08	.12	.04	50.00
BN	.08	.12	.04	50.00
BP	.08	.12	.04	50.00
BR	.08	.12	.04	50.00
BS	.08	.12	.04	50.00
BT	.08	.12	.04	50.00
BU	.08	.12	.04	50.00
BV	.08	.12	.04	50.00
BW	.08	.12	.04	50.00
BX	.08	.12	.04	50.00
BY	.08	.12	.04	50.00
BZ	.08	.12	.04	50.00
CA	.08	.12	.04	50.00
CB	.08	.12	.04	50.00
CC	.08	.12	.04	50.00
CD	.08	.12	.04	50.00
CE	.08	.12	.04	50.00
CF	.08	.12	.04	50.00
CG	.08	.12	.04	50.00
CH	.08	.12	.04	50.00
CJ	.08	.12	.04	50.00
CK	.08	.12	.04	50.00
CL	.08	.12	.04	50.00
CM	.08	.12	.04	50.00
CN	.08	.12	.04	50.00
CP	.08	.12	.04	50.00
CR	.08	.12	.04	50.00
CS	.08	.12	.04	50.00
CT	.08	.12	.04	50.00
CU	.08	.12	.04	50.00
CV	.08	.12	.04	50.00
CW	.08	.12	.04	50.00
CX	.08	.12	.04	50.00
CY	.08	.12	.04	50.00
CZ	.08	.12	.04	50.00
DA	.08	.12	.04	50.00
DB	.08	.12	.04	50.00
DC	.08	.12	.04	50.00
DD	.08	.12	.04	50.00
DE	.08	.12	.04	50.00
DF	.08	.12	.04	50.00
DG	.08	.12	.04	50.00
DH	.08	.12	.04	50.00
DJ	.08	.12	.04	50.00
DK	.08	.12	.04	50.00
DL	.08	.12	.04	50.00
DM	.08	.12	.04	50.00
DN	.08	.12	.04	50.00
DP	.08	.12	.04	50.00
DR	.08	.12	.04	50.00
DS	.08	.12	.04	50.00
DT	.08	.12	.04	50.00
DU	.08	.12	.04	50.00
DV	.08	.12	.04	50.00
DW	.08	.12	.04	50.00
DX	.08	.12	.04	50.00
DY	.08	.12	.04	50.00
DZ	.08	.12	.04	50.00
EA	.08	.12	.04	50.00
EB	.08	.12	.04	50.00
EC	.08	.12	.04	50.00
ED	.08	.12	.04	50.00
EE	.08	.12	.04	50.00
EF	.08	.12	.04	50.00
EG	.08	.12	.04	50.00
EH	.08	.12	.04	50.00
EJ	.08	.12	.04	50.00
EK	.08	.12	.04	50.00
EL	.08	.12	.04	50.00
EM	.08	.12	.04	50.00
EN	.08	.12	.04	50.00
EP	.08	.12	.04	50.00
ER	.08	.12	.04	50.00
ES	.08	.12	.04	50.00
ET	.08	.12	.04	50.00
EU	.08	.12	.04	50.00
EV	.08	.12	.04	50.00
EW	.08	.12	.04	50.00
EX	.08	.12	.04	50.00
EY	.08	.12	.04	50.00
EZ	.08	.12	.04	50.00
FA	.08	.12	.04	50.00
FB	.08	.12	.04	50.00
FC	.08	.12	.04	50.00
FD	.08	.12	.04	50.00
FE	.08	.12	.04	50.00
FF	.08	.12	.04	50.00
FG	.08	.12	.04	50.00
FH	.08	.12	.04	50.00
FJ	.08	.12	.04	50.00
FK	.08	.12	.04	50.00
FL	.08	.12	.04	50.00
FM	.08	.12	.04	50.00
FN	.08	.12	.04	50.00
FP	.08	.12	.04	50.00
FR	.08	.12	.04	50.00
FS	.08	.12	.04	50.00
FT	.08	.12	.04	50.00
FU	.08	.12	.04	50.00
FV	.08	.12	.04	50.00
FW	.08	.12	.04	50.00
FX	.08	.12	.04	50.00
FY	.08	.12	.04	50.00
FZ	.08	.12	.04	50.00
GA	.08	.12	.04	50.00
GB	.08	.12	.04	50.00
GC	.08	.12	.04	50.00
GD	.08	.12	.04	50.00
GE	.08	.12	.04	50.00
GF	.08	.12	.04	50.00
GG	.08	.12	.04	50.00
GH	.08	.12	.04	50.00
GJ	.08	.12	.04	50.00
GK	.08	.12	.04	50.00
GL	.08	.12	.04	50.00
GM	.08	.12	.04	50.00
GN	.08	.12	.04	50.00
GP	.08	.12	.04	50.00
GR	.08	.12	.04	50.00
GS	.08	.12	.04	50.00
GT	.08	.12	.04	50.00
GU	.08	.12	.04	50.00
GV	.08	.12	.04	50.00
GW	.08	.12	.04	50.00
GX	.08	.12	.04	50.00
GY	.08	.12	.04	50.00
GZ	.08	.12	.04	50.00
HA	.08	.12	.04	50.00
HB	.08	.12	.04	50.00
HC	.08	.12	.04	50.00
HD	.08	.12	.04	50.00
HE	.08	.12	.04	50.00
HF	.08	.12	.04	50.00
HG	.08	.12	.04	50.00
HH	.08	.12	.04	50.00
HJ	.08	.12	.04	50.00
HK	.08	.12	.04	50.00
HL	.08	.12	.04	50.00
HM	.08	.12	.04	50.00
HN	.08	.12	.04	50.00
HP	.08	.12	.04	50.00
HR	.08	.12	.04	50.00
HS	.08	.12	.04	50.00
HT	.08	.12	.04	50.00
HU	.08	.12	.04	50.00
HV	.08	.12	.04	50.00
HW	.08	.12	.04	50.00
HX	.08	.12	.04	50.00
HY	.08	.12	.04	50.00
HZ	.08	.12	.04	50.00
JA	.08	.12	.04	50.00
JB	.08	.12	.04	50.00
JC	.08	.12	.04	50.00
JD	.08	.12	.04	50.00
JE	.08	.12	.04	50.00
JF	.08	.12	.04	50.00
JG	.08	.12	.04	50.00
JH	.08	.12	.04	50.00
JJ	.08	.12	.04	50.00
JK	.08	.12	.04	50.00
JL	.08	.12	.04	50.00
JM	.08	.12	.04	50.00
JN	.08	.12	.04	50.00
JP	.08	.12	.04	50.00
JR	.08	.12	.04	50.00
JS	.08	.12	.04	50.00
JT	.08	.12	.04	50.00
JU	.08	.12	.04	50.00
JV	.08	.12	.04	50.00
JW	.08	.12	.04	50.00
JX	.08	.12	.04	50.00
JY	.08	.12	.04	50.00
JZ	.08	.12	.04	50.00
KA	.08	.12	.04	50.00
KB	.08	.12	.04	50.00
KC	.08	.12	.04	50.00
KD	.08	.12	.04	50.00
KE	.08	.12	.04	50.00
KF	.08	.12	.04	50.00
KG	.08	.12	.04	50.00
KH	.08	.12	.04	50.00
KJ	.08	.12	.04	50.00
KK	.08	.12	.04	50.00
KL	.08	.12	.04	50.00
KM	.08	.12	.04	50.00
KN	.08	.12	.04	50.00
KP	.08	.12	.04	50.00
KR	.08	.12	.04	50.00
KS	.08	.12	.04	50.00
KT	.08	.12	.04	50.00
KU	.08	.12	.04	50.00
KV	.08	.12	.04	50.00
KW	.08	.12	.04	50.00
KX	.08	.12	.04	50.00
KY	.08	.12	.04	50.00
KZ	.08	.12	.04	50.00
LA	.08	.12	.04	50.00
LB	.08	.12	.04	50.00
LC	.08	.12	.04	50.00
LD	.08	.12	.04	50.00
LE	.08	.12	.04	50.00
LF	.08	.12	.04	50.00
LG	.08	.12	.04	50.00
LH	.08	.12	.04	50.00
LJ	.08	.12	.04	50.00
LK	.08	.12	.04	50.00
LL	.08	.12	.04	50.00
LM	.08	.12	.04	50.00
LN	.08	.12	.04	50.00
LP	.08	.12	.04	50.00
LR	.08	.12	.04	50.00
LS	.08	.12	.04	50.00
LT	.08	.12	.04	50.00
LU	.08	.12	.04	50.00
LV	.08	.12	.04	50.00
LW	.08	.12	.04	50.00
LX	.08	.12	.04	50.00
LY	.08	.12	.04	50.00
LZ	.08	.12	.04	50.00
MA	.08	.12	.04	50.00
MB	.08	.12	.04	50.00
MC	.08	.12	.04	50.00
MD	.08	.12	.04	50.00
ME	.08	.12	.04	50.00
MF	.08	.12	.04	50.00
MG	.08	.12	.04	50.00
MH	.08	.12	.04	50.00
MJ	.08	.12	.04	50.00
MK	.08	.12	.04	50.00
ML	.08	.12	.04	50.00
MM	.08	.12	.04	50.00
MN	.08	.12	.04	50.00
MP	.08	.12	.04	50.00
MR	.08	.12	.04	50.00
MS	.08	.12	.04	50.00
MT	.08	.12	.04	50.00
MU	.08	.12	.04	50.00
MV	.08	.12	.04	50.00
MW	.08	.12	.04	50.00
MX	.08	.12	.04	50.00
MY	.08	.12	.04	50.00
MZ	.08	.12	.04	50.00
NA	.08	.12	.04	50.00
NB	.08	.12	.04	50.00
NC	.08	.12	.04	50.00
ND	.08	.12	.04	50.00
NE	.08	.12	.04	50.00
NF	.08	.12	.04	50.00
NG	.08	.12	.04	50.00
NH	.08	.12	.04	50.00
NJ	.08	.12	.04	50.00
NK	.08	.12	.04	50.00
NL	.08	.12	.04	50.00
NM	.08	.12	.04	50.00
NN	.08	.12	.04	50.00
NP	.08	.12	.04	50.00
NR	.08	.12	.04	50.00
NS	.08	.12	.04	50.00
NT	.08	.12	.04	50.00
NU	.08	.12	.04	50.00
NV	.08	.12	.04	50.00
NW	.08	.12	.04	50.00
NX	.08	.12	.04	50.00
NY	.08	.12	.04	50.00
NZ	.08	.12	.04	50.00
PA	.08	.12	.04	50.00
PB	.08	.12	.04	50.00
PC	.08	.12	.04	50.00
PD	.08	.12	.04	50.00
PE	.08	.12	.04	50.00
PF	.08	.12	.04	50.00
PG	.08	.12	.04	50.00
PH	.08	.12	.04	50.00
PJ	.08	.12	.04	50.00
PK	.08	.12	.04	50.00
PL	.08	.12	.04	50.00
PM	.08	.12	.04	50.00
PN	.08	.12	.04	50.00
PP	.08	.12	.04	50.00
PR	.08	.12	.04	50.00
PS	.08	.12	.04	50.00
PT	.08	.12	.04	50.00
PU	.08	.12	.04	50.00
PV	.08	.12	.04	50.00
PW	.08	.12	.04	50.00
PX	.08	.12	.04	50.00
PY	.08	.12	.04	50.00
PZ	.08	.12	.04	50.00
QA	.08	.12	.04	50.00
QB	.08	.12	.04	50.00
QC	.08	.12	.04	50.00
QD	.08	.12	.04	50.00
QE	.08	.12	.04	50.00
QF	.08	.12	.04	50.00
QG	.08	.12	.04	50.00
QH	.08	.12	.04	50.00
QJ	.08	.12	.04	50.00
QK	.08	.12	.04	50.00
QL	.08	.12	.04	50.00
QM	.08	.12	.04	50.00
QN	.08	.12	.04	50.00
QP	.08	.12	.04	50.00
QR	.08	.12	.04	50.00
QS	.08	.12	.04	50.00
QT	.08	.12	.04	50.00
QU	.08	.12	.04	50.00
QV	.08	.12	.04	50.00
QW	.08	.12	.04	50.00
QX	.08	.12	.04	50.00
QY	.08	.12	.04	50.00
QZ	.08	.12	.04	50.00
RA	.08	.12	.04	50.00
RB	.08	.12	.04	50.00
RC	.08	.12	.04	50.00
RD	.08	.12	.04	50.00
RE	.08	.12	.04	50.00
RF	.08	.12	.04	50.00
RG	.08	.12	.04	50.00
RH	.08	.12	.04	50.00
RJ	.08	.12	.04	50.00
RK	.08	.12	.04	50.00
RL	.08	.12	.04	50.00
RM	.08	.12	.04	50.00
RN	.08	.12	.04	50.00
RP	.08	.12	.04	50.00
RR	.08	.12	.04	50.00
RS	.08	.12	.04	50.00
RT	.08	.12	.04	50.00
RU	.08	.12	.04	50.00
RV	.08	.12	.04	50.00
RW	.08	.12	.04	50.00
RX	.08	.12	.04	50.00
RY	.08	.12	.04	50.00
RZ	.08	.12	.04	50.00
SA	.08	.12	.04	50.00
SB	.08	.12	.04	50.00
SC	.08	.12	.04	50.00
SD	.08	.12	.04	50.00
SE	.08	.12	.04	50.00
SF	.08	.12	.04	50.00
SG	.08	.12	.04	50.00
SH	.08	.12	.04	50.00
SJ	.08	.12	.04	50.00
SK	.08	.12	.04	50.00
SL	.08	.12	.04	50.00
SM	.08	.12	.04	50.00
SN	.08	.12	.04	50.00
SP	.08	.12	.04	50.00
SR	.08	.12	.04	50.00
SS	.08	.12	.04	50.00
ST	.08	.12	.04	50.00
SU	.08	.12	.04	50.00
SV	.08	.12	.04	50.00
SW	.08	.12	.04	50.00
SX	.08	.12	.04	50.00
SY	.08	.12	.04	50.00
SZ	.08	.12	.04	50.00
TA	.08	.12	.04	50.00
TB	.08	.12	.04	50.00
TC	.08	.12	.04	50.00
TD	.08	.12	.04	50.00
TE	.08	.12	.04	50.00
TF	.08	.12	.04	50.00
TG	.08	.12	.04	50.00
TH	.08	.12	.04	50.00
TJ	.08	.12	.04	50.00
TK	.08	.12	.04	50.00
TL	.08	.12	.04	50.00
TM	.08	.12	.04	50.00
TN	.08	.12	.04	50.00
TP	.08	.12	.04	50.00
TR	.08	.12	.04	50.00
TS	.08	.12	.04	50.00
TT	.08	.12	.04	50.00
TU	.08	.12	.04	50.00
TV	.08	.12	.04	50.00
TW	.08	.12	.04	50.00
TX	.08	.12	.04	50.00
TY	.08	.12	.04	50.00
TZ	.08	.12	.04	50.00
UA	.08	.12	.04	50.00
UB	.08	.12	.04	50.00
UC	.08	.12	.04	50.00
UD	.08	.12	.04	50.00
UE	.08	.12	.04	50.00
UF	.08	.12	.04	50.00
UG	.08	.12	.04	50.00
UH	.08	.12	.04	50.00
UJ	.08	.12	.04	50.00
UK	.08	.12	.04	50.00
UL	.08	.12	.04	50.00
UM	.08	.12	.04	50.00
UN	.08	.12	.04	50.00
UP	.08	.12	.04	50.00
UR	.08	.12	.04	50.00
US	.08	.12	.04	50.00
UT	.08	.12	.04	50.00
UU	.08	.12	.04	50.00
UV	.08	.12	.04	50.00
UW	.08	.12	.04	50.00
UX	.08	.12	.04	50.00
UY	.08	.12	.04	50.00
UZ	.08	.12	.04	50.00
VA	.08	.12	.04	50.00
VB	.08	.12	.04	50.00
VC	.08	.12	.04	50.00
VD	.08	.12	.04	50.00
VE	.08	.12	.04	50.00
VF	.08	.12	.04	50.00
VG	.08	.12	.04	50.00
VH	.08	.12	.04	50.00
VJ	.08	.12	.04	50.00
VK	.08	.12	.04	50.00
VL	.08	.12	.04	50.00
VM	.08	.12	.04	50.00
VN	.08	.12	.04	50.00
VP	.08	.12	.04	50.00
VR	.08	.12	.04	50.00
VS	.08	.12	.04	50.00
VT	.08	.12	.04	50.00
VU	.08	.12	.04	50.00
VV	.08	.12	.04	50.00
VW	.08	.12	.04	50.00
VX	.08	.12	.04	50.00
VY	.08	.12	.04	50.00
VZ	.08	.12	.04	50.00
WA	.08	.12	.04	50.00
WB	.08	.12	.04	50.00
WC	.08	.12	.04	50.00
WD	.08	.12	.04	50.00
WE	.08	.12	.04	50.00
WF	.08	.12	.04	50.00
WG	.08	.12	.04	50.00
WH	.08	.12	.04	50.00
WJ	.08	.12	.04	50.00
WK	.08	.12	.04	50.00
WL	.08	.12	.04	50.00
WM	.08	.12	.04	50.00
WN	.08	.12	.04	50.00
WP	.08	.12	.04	50.00
WR	.08	.12	.04	50.00
WS	.08	.12	.04	50.00
WT	.08	.12	.04	50.00
WU	.08	.12	.04	50.00
WV	.08	.12	.04	50.00
WW	.08	.12	.04	50.00
WX	.08	.12	.04	50.00
WY	.08	.12	.04	50.00
WZ	.08	.12	.04	50.00
XA	.08	.12	.04	50.00
XB	.08	.12	.04	50.00
XC	.08	.12	.04	50.00
XD	.08	.12	.04	50.00
XE	.08	.12	.04	50.00
XF	.08	.12	.04	50.00
XG	.08	.12	.04	50.00
XH	.08	.12	.04	50.00
XJ	.08	.12	.04	50.00
XK	.08	.12	.04	50.00
XL	.08	.12	.04	50.00
XM	.08	.12	.04	50.00
XN	.08	.12	.04	50.00
XP	.08	.12	.04	50.00
XR	.08	.12	.04	50.00
XS	.08	.12	.04	50.00
XT	.08	.12	.04	50.00
XU	.08	.12	.04	50.00
XV	.08	.12	.04	50.00
XW	.08	.12	.04	50.00
XX	.08	.12	.04	50.00
XY	.08	.12	.04	50.00
XZ	.08	.12	.04	50.00
YA	.08	.12	.04	50.00
YB	.08	.12	.04	50.00
YC	.08	.12	.04	50.00
YD	.08	.12	.04	50.00
YE	.08	.12	.04	50.00
YF	.08	.12	.04	50.00
YG	.08	.12	.04	50.00
YH	.08	.12	.04	50.00
YJ	.08	.12	.04	50.00
YK	.08	.12	.04	50.00
YL	.08	.12	.04	50.00
YM	.08	.12	.04	50.00
YN	.08	.12	.04	50.00
YP	.08	.12	.04	50.00
YR	.08	.12	.04	50.00
YS	.08	.12	.04	50.00
YT	.08	.12	.04	50.00
YU	.08	.12	.04	50.00
YV	.08	.12	.04	50.00
YW	.08	.12	.04	50.00
YX	.08	.12	.04	50.00
YY	.08	.12	.04	50.00
YZ	.08	.12	.04	50.00
ZA	.08	.12	.04	50.00
ZB	.08	.12	.04	50.00
ZC	.08	.12	.04	50.00
ZD	.08	.12	.04	50.00
ZE	.08	.12	.04	50.00
ZF	.08	.12	.04	50.00
ZG	.08	.12	.04	50.00
ZH	.08	.12	.04	50.00
ZJ	.08	.12	.04	50.00
ZK	.08	.12	.04	50.00
ZL	.08	.12	.04	50.00
ZM	.08	.12	.04	50.00
ZN	.08	.12	.04	50.00
ZP	.08	.12	.04	50.00
ZR	.08	.12	.04	50.00
ZS	.08	.12	.04	50.00
ZT	.08	.12	.04	50.00
ZU	.08	.12	.04	50.00

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Mounting Plates (Cont'd) -				
609-C	$ 2.30	$ 3.20	$ .90	39.13
J	1.05	1.50	.45	42.86
610-B	2.80	3.85	1.05	37.50
E	3.00	4.15	1.15	38.33
F	4.25	5.70	1.45	34.12
614-A	1.05	1.50	.45	42.86
B	1.25	1.75	.50	40.00
H	2.50	3.45	.95	38.00
J	1.40	1.95	.55	39.29
620-A	1.80	2.50	.70	38.89
623-B	2.35	3.25	.90	38.30
C	2.35	3.25	.90	38.30
624-A	1.05	1.50	.45	42.86
625-A	3.30	4.70	1.40	42.42
626-B	1.30	1.85	.55	42.31
627-A	1.10	1.55	.45	40.91
B	.86	.40	.14	53.85
C	.31	.45	.14	45.16
629-A	.31	.45	.14	45.16
B	.28	.40	.12	42.86
C	.27	.35	.13	48.15
632-B	.31	.45	.14	45.16
635-B	.55	.80	.25	45.45
C	1.70	2.35	.65	38.24
638-A	.60	.85	.25	41.67
639-A	.26	.40	.14	53.85
640-A	2.55	3.60	1.05	41.18
642-A	.31	.45	.14	45.16
643-A	.35	.50	.15	42.86
644-A	.60	.85	.25	41.67
650-A	.33	.80	.25	45.45
652-A	.31	.45	.14	45.16
653-A	.86	1.15	.29	33.72
657-A	.55	1.30	.75	136.36
B	.55	.80	.25	45.45
660-A	.55	.80	.25	45.45
661-A	1.80	2.50	.70	38.89
663-A	.55	.80	.25	45.45
664-B	2.60	3.65	1.05	40.38
666-A	1.25	1.75	.50	40.00
B	1.35	1.90	.55	40.74
667-A	1.45	2.00	.55	37.93
668-A	.85	1.20	.35	41.18
669-A	.90	1.30	.40	44.44
B	.55	.80	.25	45.45
670-A	.90	1.30	.40	44.44
671-B	4.05	5.55	1.50	37.04
C	1.20	1.65	.45	37.50
D	1.20	1.65	.45	37.50
673-A	2.20	3.10	.90	40.91
674-A	1.25	1.75	.50	40.00
677-A	1.53	2.13	.60	38.72
D	2.85	3.95	1.10	38.60
E	1.45	2.00	.55	37.93
H	1.65	2.30	.65	39.39
K	1.40	1.95	.55	39.29
L	1.55	2.15	.60	38.71
677-A	3.00	4.15	1.15	38.33
680-A	.86	.40	.14	53.85
682-A	1.95	2.70	.75	38.46
684-A	.78	.30	.12	66.67
689-A	.09	.15	.06	66.67
690-A	1.45	2.00	.55	37.93
B	.86	.40	.14	53.85
C	.31	.45	.14	45.16
695-A	.31	.45	.14	45.16
696-A	1.40	1.95	.55	39.29
703-A	1.60	2.25	.65	40.63
704-B	.13	.22	.09	69.23
708-A	3.73	5.15	1.40	37.53
709-A	.28	.40	.12	42.86
B	1.45	2.00	.55	37.93
711-A	2.35	3.25	.90	38.30
714-B	2.90	4.00	1.10	37.93
	2.05	2.80	.75	36.59

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per Cent (j)
Mounting Plates (Cont'd)				
715-A	$ 2.55	$ 3.55	$ 1.00	39.22
723-A	3.70	5.10	1.40	37.84
724-A	2.95	4.05	1.10	37.29
725-A	1.40	1.93	.53	37.86
726-A	1.10	1.55	.45	40.91
732-A	3.45	4.70	1.25	36.23
733-A	2.30	3.20	.90	39.13
734-A	2.75	3.85	1.10	40.00
737-A	1.60	2.25	.65	40.63
B	1.55	2.15	.60	38.71
C	1.60	2.25	.65	40.63
743-A	2.40	3.25	.85	35.42
B	2.40	3.25	.85	35.42
745-B	1.85	2.55	.70	37.84
C	1.85	2.55	.70	37.84
748-A	1.20	1.70	.50	41.67
750-B	2.00	2.75	.75	37.50
C	2.05	2.80	.75	36.59
Number Plates -				
1-B	.07	.10	.03	42.86
5-B	.08	.12	.04	50.00
17-B	.09	.12	.04	50.00
21-B	.08	.12	.04	44.44
23-A	.08	.12	.04	50.00
C	.08	.12	.04	50.00
D	.10	.12	.02	20.00
30-A	.08	.10	.02	25.00
31-A	.08	.12	.04	50.00
32-A	.08	.12	.04	50.00
59-B	.08	.12	.04	50.00
60-B	.08	.12	.04	50.00
107-B	.08	.12	.04	50.00
108-A	.08	.12	.04	50.00
109-A	.08	.12	.04	50.00
125-A	.10	.14	.04	40.00
126-A	.25	.35	.10	40.00
130-A	.50	.75	.25	50.00
Plugs -				
47-A	.55	.80	.25	45.45
B	.55	.80	.25	45.45
109	.80	1.15	.35	43.75
110	.80	1.10	.30	37.50
116	.35	.50	.15	42.86
126	4.40	5.90	1.50	34.09
132	1.85	2.65	.80	43.24
135	.70	.95	.25	35.71
136	.60	.85	.25	41.67
137	1.60	2.10	.50	31.25
141-A	1.75	2.25	.50	28.57
B	1.75	2.25	.50	28.57
C	1.85	2.65	.80	43.24
144	.40	.60	.20	50.00
445	.55	.85	.30	54.55
146	4.30	5.90	1.60	37.21
Ring Seats -	1.50	1.90	.40	26.67
12	.015	.025	.01	66.67
13	.015	.025	.01	66.67
15	.02	.03	.01	50.00
16	.03	.045	.015	50.00
Polarized Bells -				
3-B	1.75	2.30	.55	31.43
C	1.75	2.30	.55	31.43
Protectors -				
17-A	.30	.45	.15	50.00
52-B	1.08	1.50	.41	37.61
AP	1.08	1.45	.42	38.78
60-AP	.61	.90	.29	47.54
62-C	.2725	.40	.1275	46.79
D	.1775	.23	.0525	29.58
76-B	.69	.95	.26	37.68
77-B	.19	.26	.07	36.84
1074-A	.5075	.73	.2225	43.84
1075-A	.71	.98	.27	38.03
1168-A	.38	1.10	.32	41.03

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per Cent (o)
Protectors (Cont'd) -				
1168-B	$ .78	$ 1.10	$ .32	41.03
1169-A	.78	1.10	.32	41.03
Protector Blocks -				
1	.115	.0825	.0675	58.69
2	.11	.0825	.0675	75.00
5	.115	.0825	.0675	58.69
9	.085	.0825	.0675	58.69
19	.06	.08	.02	33.33
20	.06	.075	.015	25.00
26	.08	.08	.02	66.67
27	.09	.12	.03	33.33
30	.09	.13	.04	44.44
Protector Groups -				
1435-J	10.65	14.20	3.55	33.33
R	1.55	2.15	.60	38.71
S	22.80	30.80	7.40	33.33
T	2.50	3.35	.85	34.00
Protector Discs -				
3	.03	.045	.015	50.00
10	.03	.045	.015	50.00
11	.0375	.055	.0175	47.83
12	.04	.055	.015	41.67
Protector Mountings -				
15	.13	.20	.07	53.85
16	.10	.15	.05	50.00
22-B	.15	.20	.05	33.33
28	.47	.65	.18	38.30
29-B	.39	.60	.21	53.85
48	.03	.05	.02	66.67
49-B	.12	.15	.03	48.65
52	.80	1.10	.30	37.50
56	.09	.13	.04	44.44
60	3.10	4.25	1.15	37.10
68-A	.45	.65	.20	44.44
B	.45	.65	.20	44.44
69-A	.45	.65	.20	44.44
74-A	.23	.35	.12	52.17
73-A	.17	.25	.08	47.06
83-A	3.90	5.35	1.45	37.18
Push Buttons -				
1021-A	.30	.50	.20	66.67
1028-A	.40	.60	.20	50.00
1038-A	.45	.65	.20	44.44
1064-A	.50	.70	.20	40.00
1065-A	.30	.50	.20	66.67
Relays -				
44-A	2.90	3.95	1.05	36.21
C	2.90	3.95	1.05	36.21
G	3.35	4.50	1.15	34.33
87-A	1.35	1.85	.50	37.04
B	2.60	3.60	1.00	38.46
89-A	2.68	3.68	1.00	37.31
B	2.50	3.45	.95	38.00
K	2.50	3.45	.95	38.00
L	2.50	3.45	.95	38.00
101-B	2.60	3.60	1.00	38.46
K	2.10	2.85	.75	35.71
105-F	2.25	3.10	.85	37.78
114-A	2.60	3.30	.70	26.92
B	2.25	2.95	.70	31.11
C	1.90	2.60	.70	36.84
D	1.85	2.55	.70	37.84
E	1.95	2.70	.75	38.46
F	1.95	2.70	.75	38.46
G	2.00	2.75	.75	37.50
J	1.90	2.60	.70	36.84
K	1.70	2.35	.65	38.24
L	1.80	2.45	.65	36.11
N	1.90	2.60	.70	36.84
S	1.45	2.00	.55	37.93
U	1.75	2.40	.65	37.14
V	1.60	2.20	.60	37.50
AA	1.75	2.40	.65	37.14
AB	1.80	2.45	.65	36.11
	1.90	2.60	.70	36.84

No. 487 - Sheet 7.

10879

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED).

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Relays (Cont'd) -				
114-AC	$ 1.65	$ 2.30	$ .65	39.39
AD	1.55	2.15	.60	38.71
AF	1.80	2.50	.70	38.89
AG	1.65	2.25	.60	36.36
AH	1.90	2.65	.75	39.47
AK	1.75	2.40	.65	37.14
AM	2.00	2.75	.75	37.50
AT	2.00	2.75	.75	37.50
118-C	1.45	2.00	.55	37.93
K	1.45	2.00	.55	37.93
M	1.50	2.05	.55	36.67
P	1.45	2.00	.55	37.93
Y	1.40	1.95	.55	39.29
122-A	1.70	2.35	.65	38.24
B	1.70	2.35	.65	38.24
C	1.95	2.70	.75	38.46
D	1.95	2.70	.75	38.46
A	1.70	2.35	.65	38.24
G	1.75	2.40	.65	37.14
H	1.75	2.40	.65	37.14
J	1.75	2.40	.65	37.14
K	1.80	2.50	.70	38.89
L	1.75	2.40	.65	37.14
N	1.80	2.50	.70	38.89
P	1.75	2.40	.65	37.14
R	1.70	2.35	.65	38.24
S	1.75	2.40	.65	37.14
U	1.75	2.40	.65	37.14
W	1.85	2.55	.70	37.84
Z	1.75	2.40	.65	37.14
AA	1.65	2.30	.65	39.39
AB	1.65	2.30	.65	39.39
AC	1.80	2.50	.70	38.89
AD	1.70	2.35	.65	38.24
AE	1.70	2.35	.65	38.24
AJ	1.75	2.40	.65	37.14
AS	1.80	2.50	.70	38.89
AU	1.75	2.40	.65	37.14
AW	1.70	2.35	.65	38.24
AX	1.75	2.40	.65	37.14
AL	1.80	2.45	.65	36.11
AM	1.75	2.40	.65	37.14
AN	1.70	2.35	.65	38.24
AP	1.75	2.40	.65	37.14
AR	1.75	2.40	.65	37.14
AT	1.70	2.35	.65	38.24
AU	1.75	2.40	.65	37.14
AV	1.70	2.35	.65	38.24
AW	2.00	2.75	.75	37.50
AX	1.80	2.50	.70	38.89
AY	1.95	2.70	.75	38.46
AZ	2.25	3.10	.85	37.78
BA	2.15	2.95	.80	37.21
BK	1.40	1.95	.55	39.29
BM	1.50	2.05	.55	36.67
BN	1.50	2.05	.55	36.67
BP	1.50	2.05	.55	36.67
BR	1.45	2.00	.55	37.93
BS	1.90	2.65	.75	39.47
BT	1.90	2.65	.75	39.47
BU	1.90	2.65	.75	39.47
BZ	2.15	2.95	.80	37.21
CA	1.95	2.70	.75	38.46
CB	1.70	2.35	.65	38.24
CC	2.15	2.95	.80	37.21
CD	1.80	2.45	.65	36.11
CE	1.70	2.35	.65	38.24
CF	1.75	2.40	.65	37.14
CG	1.70	2.35	.65	38.24
CH	1.80	2.50	.70	38.89
CJ	1.80	2.50	.70	38.89
CK	1.75	2.40	.65	37.14
CL	1.70	2.35	.65	38.24

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per Cent (j)
Relays (Cont'd) -				
122-CS	$ 1.85	$ 2.55	$ .70	37.84
CT	1.90	2.60	.70	36.84
DA	1.95	2.70	.75	38.46
DD	1.75	2.40	.65	37.14
DE	1.70	2.35	.65	38.24
DF	2.05	2.80	.75	36.59
DG	1.85	2.55	.70	37.84
DH	1.80	2.45	.65	36.11
DJ	2.15	2.95	.80	37.21
DK	1.90	2.60	.70	36.84
DL	1.85	2.53	.70	37.84
DM	1.85	2.55	.70	37.84
DT	1.85	2.55	.70	37.84
DZ	1.90	2.60	.70	36.84
EA	1.75	2.40	.65	37.14
EB	1.70	2.35	.65	38.24
EC	1.65	2.30	.65	39.39
ED	1.80	2.45	.65	36.11
EE	1.95	2.70	.75	38.46
EK	1.80	2.75	.95	52.78
EM	2.00	2.75	.75	37.50
124-B	4.75	6.55	1.80	37.89
F	1.75	2.40	.65	37.14
G	2.10	2.90	.80	38.10
J	1.95	2.70	.75	38.46
125-A	1.95	2.70	.75	38.46
F	2.10	2 90	.80	38.10
G	2.25	3.10	.85	37.78
M	2.15	2.95	.80	37.21
K	2.25	3.10	.85	37.78
M	2.25	3.10	.85	37.78
R	2.20	3.05	.85	38.64
S	2.20	3.05	.85	38.64
T	2.25	3.10	.85	37.78
Y	2.10	2.90	.80	38.10
Z	2.25	3.10	.85	37.78
AB	2.20	3.05	.85	38.64
AC	2.25	3.10	.85	37.78
AD	2.25	3.10	.85	37.78
AJ	2.25	3.10	.85	37.78
126-A	2.40	3.30	.90	37.50
149-A	2.30	3.20	.90	39.13
B	1.70	2.35	.65	38.24
C	1.70	2.35	.65	38.24
D	1.60	2.20	.60	37.50
E	1.50	2.10	.60	40.00
G	1.50	2.10	.60	40.00
J	1.70	2.35	.65	38.24
K	1.50	2.10	.60	40.00
M	1.50	2.10	.60	40.00
N	1.50	2.10	.60	40.00
P	1.60	2.20	.60	37.50
R	1.70	2.35	.65	38.24
150-A	1.60	2.20	.60	37.50
162-A	7.45	10.25	2.80	37.58
B	1.55	2.15	.60	38.71
D	1.70	2.35	.65	38.24
E	1.45	2.00	.55	37.93
H	1.70	2.35	.65	38.24
J	2.00	2.75	.75	37.50
172-A	1.65	2.30	.65	39.39
174-A	2.00	2.75	.75	37.50
B	2.30	3.20	.90	39.13
C	2.15	2.95	.80	37.21
177-E	2.25	3.10	.85	37.78
G	2.85	3.90	1.05	36.84
178-A	1.95	2.70	.75	38.46
F	1.90	2.60	.70	36.84
F	1.90	2.60	.70	36.84
J	2.05	2.80	.75	36.59
K	1.95	2.70	.75	38.46
L	1.95	2.70	.75	38.46
N	2.25	3.10	.85	37.78
	2.20	3.05	.85	38.64

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per Cent (o)
Relays (Cont'd) -				
170-M	$ 2.05	$ 2.80	$ .75	36.59
P	1.90	2.60	.70	36.84
R	2.05	2.80	.75	36.59
S	2.05	2.80	.75	36.59
T	2.05	2.80	.75	36.59
U	2.30	3.20	.90	39.13
179-A	2.40	3.30	.90	37.50
186-A	1.70	2.35	.65	38.24
189-D	.90	1.25	.35	38.89
E	.75	1.05	.30	40.00
F	.90	1.25	.35	38.89
K	.85	1.20	.35	41.18
M	.75	1.05	.30	40.00
190-A	2.15	2.95	.80	37.21
B	2.00	2.75	.75	37.50
C	2.05	2.80	.75	36.59
203-A	2.85	3.90	1.05	36.84
A-2	.90	1.25	.35	38.89
4	1.15	1.60	.45	39.13
5	.90	1.25	.35	38.89
6	1.10	1.50	.40	36.36
7	1.20	1.65	.45	37.50
8	1.10	1.50	.40	36.36
23	1.00	1.40	.40	40.00
25	1.15	1.60	.45	39.13
26	.90	1.25	.35	38.89
27	.90	1.25	.35	38.89
31	1.00	1.40	.40	40.00
44	1.15	1.60	.45	39.13
50	.85	1.20	.35	41.18
B-1	1.55	2.15	.60	38.71
2	1.55	2.15	.60	38.71
3	1.60	2.20	.60	37.50
4	1.60	2.20	.60	37.50
5	1.40	1.95	.55	39.29
6	1.65	2.25	.60	36.36
7	1.45	2.00	.55	37.93
8	1.50	2.05	.55	36.67
9	1.30	1.80	.50	38.46
10	1.35	1.85	.50	37.04
11	2.10	2.90	.80	38.10
12	1.95	2.70	.75	38.46
13	1.70	2.35	.65	38.24
14	1.65	2.25	.60	36.36
15	1.50	2.05	.55	36.67
16	1.30	1.80	.50	38.46
17	1.45	2.00	.55	37.93
18	1.40	1.95	.55	39.29
20	1.60	2.20	.60	37.50
21	1.35	1.85	.50	37.04
22	1.40	1.95	.55	39.29
23	1.75	2.40	.65	37.14
24	1.70	2.35	.65	38.24
25	1.70	2.35	.65	38.24
26	1.40	1.95	.55	39.29
27	1.70	2.35	.65	38.24
28	1.50	2.05	.55	36.67
29	1.65	2.55	.90	54.55
31	1.50	2.05	.55	36.67
32	1.90	2.60	.70	36.84
33	1.50	2.05	.55	36.67
34	1.95	2.70	.75	38.46
35	1.85	2.55	.70	37.84
36	1.40	1.95	.55	39.29
37	1.60	2.20	.60	37.50
38	1.50	2.05	.55	36.67
39	1.70	2.35	.65	38.24
40	1.75	2.40	.65	37.14
42	1.75	2.40	.65	37.14
43	1.45	2.00	.55	37.93
51	2.00	2.75	.75	37.50
52	1.95	2.70	.75	38.46
53	1.70	2.35	.65	38.24
59	2.05	2.80	.75	36.59

10880

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD RENTAL CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Relays (Cont'd) -				
B-66	$ 1.45	$ 2.00	$ .55	37.93
67	1.45	2.00	.55	37.93
68	1.55	2.15	.60	38.71
71	1.80	2.45	.65	36.11
72	1.40	1.90	.50	35.71
73	1.60	2.20	.60	37.50
74	1.60	2.20	.60	37.50
C- 1	7.90	10.75	2.85	36.08
2	7.90	10.75	2.85	36.08
B- 3	1.30	1.80	.50	38.46
4	1.35	1.85	.50	37.04
5	1.35	1.60	.45	33.33
6	1.45	2.00	.55	37.93
7	1.80	2.45	.65	36.11
8	1.35	1.85	.50	37.04
9	1.05	1.45	.40	38.10
11	1.30	1.80	.50	38.46
12	1.00	1.40	.40	40.00
22	1.30	1.80	.50	38.46
23	1.30	1.65	.35	37.50
24	1.30	1.65	.35	37.50
25	1.70	2.35	.65	38.24
31	1.30	1.80	.50	38.46
32	1.40	1.90	.50	35.71
33	1.10	1.50	.40	36.36
34	1.30	1.65	.35	37.50
35	1.00	1.40	.40	40.00
36	1.30	1.80	.50	38.46
37	1.05	1.45	.40	38.10
38	1.30	1.80	.50	38.46
39	1.95	2.70	.75	38.46
40	1.35	1.85	.50	37.04
41	1.30	1.80	.50	38.46
42	1.10	1.50	.40	36.36
43	1.45	2.00	.55	37.93
44	1.50	2.05	.55	36.67
45	1.45	2.00	.55	37.93
46	1.75	2.40	.65	37.14
47	2.00	2.75	.75	37.50
48	1.10	1.50	.40	36.36
49	1.45	2.00	.55	37.93
50	1.50	2.05	.55	36.67
51	1.25	1.75	.50	40.00
52	1.05	1.45	.40	38.10
53	1.50	2.05	.55	36.67
54	1.55	2.15	.60	38.71
55	1.30	1.80	.50	38.46
56	1.70	2.35	.65	38.24
57	1.80	2.50	.70	38.89
58	2.00	2.75	.75	37.50
59	1.70	2.35	.65	38.24
60	1.70	2.40	.70	41.18
61	1.90	2.60	.70	36.84
62	1.60	2.20	.60	37.50
63	1.75	2.40	.65	37.14
64	1.80	2.20	.60	33.33
65	1.85	2.55	.70	37.84
66	1.50	2.05	.55	36.67
67	1.30	1.80	.50	38.46
68	1.30	1.80	.50	38.46
69	1.05	1.45	.40	38.10
70	1.40	1.90	.50	35.71
71	1.40	1.90	.50	35.71
72	1.40	1.90	.50	35.71
73	1.40	1.90	.50	35.71
74	1.40	1.90	.50	35.71
75	1.40	1.90	.50	35.71
76	1.40	1.90	.50	35.71
77	1.40	1.90	.50	35.71
78	1.40	1.90	.50	35.71
79	1.40	1.90	.50	35.71
80	1.40	1.90	.50	35.71
81	1.40	1.90	.50	35.71
82	1.40	1.90	.50	35.71
83	1.40	1.90	.50	35.71
84	1.40	1.90	.50	35.71
85	1.40	1.90	.50	35.71
86	1.40	1.90	.50	35.71
87	1.40	1.90	.50	35.71
88	1.40	1.90	.50	35.71
89	1.40	1.90	.50	35.71
90	1.40	1.90	.50	35.71
91	1.40	1.90	.50	35.71
92	1.40	1.90	.50	35.71
93	1.40	1.90	.50	35.71
94	1.40	1.90	.50	35.71
95	1.40	1.90	.50	35.71
96	1.40	1.90	.50	35.71
97	1.40	1.90	.50	35.71
98	1.40	1.90	.50	35.71
99	1.40	1.90	.50	35.71
100	1.40	1.90	.50	35.71
101	1.40	1.90	.50	35.71
102	1.40	1.90	.50	35.71
103	1.40	1.90	.50	35.71
104	1.40	1.90	.50	35.71
105	1.40	1.90	.50	35.71
106	1.40	1.90	.50	35.71
107	1.40	1.90	.50	35.71
108	1.40	1.90	.50	35.71
109	1.50	2.05	.55	36.67
110	1.45	2.00	.55	37.93
111	1.25	1.70	.45	36.00
112	1.35	1.85	.50	37.04
113	1.35	1.85	.50	37.04
114	1.10	1.50	.40	36.36
115	1.35	1.85	.50	37.04
116	1.40	1.90	.50	35.71
117	1.35	1.85	.50	37.04
118	1.30	1.80	.50	38.46
119	1.95	2.70	.75	38.46
120	1.25	1.70	.45	36.00
121	1.50	2.05	.55	36.67
122	1.65	2.25	.60	36.36
124	1.90	2.60	.70	36.84
125	1.20	1.65	.45	37.50
126	1.60	2.20	.60	37.50
127	1.50	2.05	.55	36.67
128	1.50	2.05	.55	36.67
129	1.65	2.25	.60	36.36
130	1.70	2.35	.65	38.24
131	1.20	1.65	.45	37.50
133	1.30	1.80	.50	38.46
134	1.65	2.25	.60	36.36
135	1.25	1.70	.45	36.00
136	1.40	1.90	.50	35.71
137	1.25	1.70	.45	36.00
138	1.40	1.90	.50	35.71
139	1.05	1.45	.40	38.10
140	1.40	1.90	.50	35.71
142	1.70	2.35	.65	38.24
143	1.85	2.55	.70	37.84
144	1.75	2.40	.65	37.14
145	1.40	1.90	.50	35.71
146	1.10	1.50	.40	36.36
147	1.20	1.65	.45	37.50
148	1.35	1.85	.50	37.04
149	1.60	2.20	.60	37.50
150	1.50	2.05	.55	36.67
151	1.60	2.45	.65	36.11
152	1.30	1.80	.50	38.46
153	1.10	1.50	.40	36.36
154	1.40	1.90	.50	35.71
155	1.10	1.50	.40	36.36
156	1.30	1.80	.50	38.46
157	1.55	2.15	.60	38.71
158	1.60	2.20	.60	37.50
159	1.50	2.05	.55	36.67
160	1.70	2.35	.65	38.24
161	1.95	2.70	.75	38.46
162	1.35	1.85	.50	37.04
163	1.10	1.50	.40	36.36
164	1.70	2.35	.65	38.24
165	1.35	1.85	.50	37.04
166	1.40	1.90	.50	35.71
167	1.70	2.35	.65	38.24
168	1.15	1.60	.45	39.13
169	1.55	2.10	.55	35.48
170	1.50	2.05	.55	36.67
171	1.30	1.80	.50	38.46
172	1.15	1.60	.45	39.13
173	1.75	2.40	.65	37.14
174	1.25	1.70	.45	36.00
175	1.70	2.35	.65	38.24
176	1.80	2.50	.70	38.89
177	1.95	2.70	.75	38.46
178	2.05	2.80	.75	36.59
179	1.25	1.75	.50	40.00
180	1.70	2.35	.65	38.24
181	1.60	1.90	.50	35.71
182	1.80	2.45	.65	36.11
183	1.30	1.80	.50	38.46
Relays (Cont'd) -				
B-184	$ 1.30	$ 1.80	$ .50	38.46
185	1.45	2.00	.55	37.93
186	1.50	2.05	.55	36.67
187	1.45	2.00	.55	37.93
188	1.85	2.60	.75	36.99
189	1.30	1.80	.50	38.46
190	1.20	1.65	.45	37.50
192	1.50	2.05	.55	36.67
193	1.75	2.40	.65	37.14
194	1.30	1.80	.50	38.46
195	1.50	2.05	.55	36.67
196	1.70	2.35	.65	38.24
197	1.70	2.35	.65	38.24
198	1.90	2.60	.70	36.84
199	1.05	1.45	.40	38.10
200	1.40	1.90	.50	35.71
201	1.55	2.15	.60	38.71
202	1.05	1.45	.40	38.10
203	1.35	1.85	.50	37.04
204	1.45	2.25	.60	36.36
205	1.65	2.25	.60	36.36
206	1.25	1.70	.45	36.00
207	1.40	1.90	.50	35.71
208	1.25	1.70	.45	36.00
209	1.30	1.80	.50	38.46
210	1.30	1.80	.50	38.46
211	1.50	2.05	.55	36.67
212	1.80	2.50	.70	38.89
213	1.50	2.05	.55	36.67
214	1.30	1.80	.50	38.46
215	1.30	1.80	.50	38.46
216	1.60	2.20	.60	37.50
218	1.30	1.80	.50	38.46
219	1.45	2.00	.55	37.93
220	1.55	2.10	.55	35.48
221	1.25	1.70	.45	36.00
222	1.30	1.80	.50	38.46
223	1.05	1.45	.40	38.10
224	1.45	2.00	.55	37.93
226	1.45	2.00	.55	37.93
227	1.30	1.80	.50	38.46
228	1.35	1.85	.50	37.04
229	1.30	1.85	.45	37.50
230	1.50	2.05	.55	36.67
231	1.55	2.10	.55	35.48
232	1.30	1.80	.50	38.46
233	1.25	1.70	.45	36.00
234	1.30	1.80	.50	38.46
235	1.10	1.50	.40	36.36
236	1.15	1.60	.45	39.13
237	1.45	2.00	.55	37.93
238	1.30	1.80	.50	38.46
239	1.65	2.25	.60	36.36
240	1.70	2.35	.65	38.24
241	1.50	2.05	.55	36.67
242	1.10	1.50	.40	36.36
244	1.75	2.40	.65	37.14
245	1.75	2.40	.65	37.14
246	1.30	1.80	.50	38.46
247	1.40	1.90	.50	35.71
248	1.55	2.10	.55	35.48
249	1.10	1.50	.40	36.36
250	1.70	2.35	.65	38.24
251	1.50	2.05	.55	36.67
252	1.80	2.50	.70	38.89
253	1.50	2.05	.55	36.67
254	1.90	2.60	.70	36.84
255	1.35	1.85	.50	37.04
256	1.70	2.35	.65	38.24
257	1.20	1.65	.45	37.50
258	1.40	1.90	.50	35.71
259	1.30	1.80	.50	38.46
260	1.50	2.05	.55	36.67
261	1.65	2.00	.35	21.21

PRICES FOR TERMINUS AFFILIATED TO ASSOCIATED COMPANIES UNDER STANDARD SERVICE CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

NOVEMBER 11, 1935.

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Mileage (Cont'd) -				
E-262	$ 1.05	$ 1.45	$ .40	38.10
263	1.85	2.55	.70	37.84
264	1.85	2.55	.70	37.84
265	1.85	2.55	.70	37.84
266	1.10	1.50	.40	36.36
267	1.60	2.20	.60	37.50
268	1.70	2.35	.65	38.24
269	1.25	1.70	.45	36.00
270	1.50	2.05	.55	36.67
271	1.55	2.10	.55	35.48
272	1.55	2.10	.55	35.48
273	1.20	1.65	.45	37.50
274	1.50	2.05	.55	36.67
275	1.55	2.10	.55	35.48
276	1.50	2.05	.55	36.67
277	1.40	1.90	.50	35.71
278	1.50	2.05	.55	36.67
281	2.05	2.80	.75	36.59
282	1.45	2.00	.55	37.93
283	1.35	1.85	.50	37.04
284	1.90	2.60	.70	36.84
285	1.40	1.90	.50	35.71
286	1.40	1.90	.50	35.71
287	1.65	2.25	.60	36.36
288	1.45	2.00	.55	37.93
289	1.50	2.05	.55	36.67
290	1.20	1.65	.45	37.50
291	1.90	2.60	.70	36.84
292	2.15	2.95	.80	37.21
293	1.90	2.05	.55	36.67
294	1.55	2.10	.55	35.48
295	1.30	1.80	.50	38.46
296	1.15	1.55	.40	34.78
297	2.15	2.95	.80	37.21
298	2.00	2.75	.75	37.50
0-1	2.00	2.75	.75	37.50
4	1.60	2.20	.60	37.50
5				
Repeating Coils -				
20-A	1.35	1.75	.40	29.63
23-A	6.20	8.50	2.30	37.10
C	6.20	8.50	2.30	37.10
Z	4.50	5.95	1.45	32.22
G	6.95	9.70	2.75	39.57
M	6.95	9.70	2.75	39.57
N	6.95	9.70	2.75	39.57
P	6.20	8.50	2.30	37.10
R	6.20	8.50	2.30	37.10
S	6.95	9.70	2.75	39.57
T	7.70	10.50	2.80	36.36
24-A	3.25	4.60	1.35	37.31
C	3.25	4.60	1.35	37.31
F	3.75	5.15	1.40	37.33
H	3.75	5.15	1.40	37.33
J	4.10	5.70	1.60	39.02
27-A	3.25	4.60	1.35	37.31
D	3.75	5.15	1.40	37.33
F	3.25	4.60	1.35	37.31
30-A	8.00	10.90	2.90	36.25
42-A	3.25	3.20	.95	42.22
50-A	35.00	44.00	9.00	25.71
54-A	30.00	39.35	9.35	44.75
B	30.50	39.95	9.45	46.10
70-A	25.00	33.20	8.20	32.80
76-A	8.00	10.85	2.85	35.63
77-A	4.25	5.75	1.50	35.29
Resistance -				
1-A	.40	.60	.20	50.00
B	.50	.70	.20	40.00
C	.50	.70	.20	40.00
D	.35	.50	.15	42.86
E	.40	.60	.20	50.00
F	.50	.70	.20	40.00
G	.50	.70	.20	40.00
H	.40	.60	.20	50.00

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by Amount (i)	Prices to General Trade Higher by Per Cent (j)
Resistance (Cont'd) -				
1-J	$ .35	$ .50	$ .15	42.86
K	.35	.50	.15	42.86
L	.40	.60	.20	50.00
M	.50	.70	.20	40.00
P	.35	.50	.15	42.86
R	.40	.60	.20	50.00
S	.35	.50	.15	42.86
T	.50	.70	.20	40.00
U	.50	.70	.20	40.00
W	.50	.70	.20	40.00
Y	.90	1.40	.50	55.56
5-C	.90	1.30	.40	44.44
J	.90	1.30	.40	44.44
K	.90	1.30	.40	44.44
M	.90	1.30	.40	44.44
N	.90	1.30	.40	44.44
AD	.90	1.30	.40	44.44
AL	.90	1.45	.55	61.11
18-A	.35	.50	.15	42.86
B	.35	.50	.15	42.86
C	.35	.50	.15	42.86
E	.35	.50	.15	42.86
F	.35	.50	.15	42.86
G	.35	.50	.15	42.86
H	.35	.50	.15	42.86
J	.35	.50	.15	42.86
K	.35	.50	.15	42.86
L	.35	.50	.15	42.86
M	.35	.50	.15	42.86
P	.35	.50	.15	42.86
Q	.35	.50	.15	42.86
S	.35	.50	.15	42.86
T	.35	.50	.15	42.86
U	.35	.50	.15	42.86
V	.35	.50	.15	42.86
W	.35	.50	.15	42.86
Y	.35	.50	.15	42.86
AA	.35	.50	.15	42.86
AB	.35	.50	.15	42.86
AC	.35	.50	.15	42.86
AD	.35	.50	.15	42.86
AE	.35	.50	.15	42.86
AF	.35	.50	.15	42.86
AG	.35	.50	.15	42.86
AH	.35	.50	.15	42.86
AJ	.35	.50	.15	42.86
AK	.35	.50	.15	42.86
AL	.35	.50	.15	42.86
AM	.35	.50	.15	42.86
AN	.35	.50	.15	42.86
AP	.35	.50	.15	42.86
AR	.35	.50	.15	42.86
AS	.35	.50	.15	42.86
AT	.35	.50	.15	42.86
AU	.35	.50	.15	42.86
AV	.35	.50	.15	42.86
AW	.35	.50	.15	42.86
AY	.35	.50	.15	42.86
BA	.35	.50	.15	42.86
BB	.35	.50	.15	42.86
BC	.35	.50	.15	42.86
BD	.35	.50	.15	42.86
BE	.35	.50	.15	42.86
BF	.35	.50	.15	42.86
BG	.35	.50	.15	42.86
BH	.35	.50	.15	42.86
BJ	.35	.50	.15	42.86
BK	.35	.50	.15	42.86
BL	.35	.50	.15	42.86
BM	.35	.50	.15	42.86
BN	.35	.50	.15	42.86
BP	.35	.50	.15	42.86
BR	.35	.50	.15	42.86
BS	.35	.50	.15	42.86
BT	.35	.50	.15	42.86
BU	.35	.50	.15	42.86
BV	.35	.50	.15	42.86
BW	.35	.50	.15	42.86
BY	.35	.50	.15	42.86
CA	.35	.50	.15	42.86
CB	.35	.50	.15	42.86
CC	.35	.50	.15	42.86
CD	.35	.50	.15	42.86
CE	.35	.50	.15	42.86
CF	.35	.50	.15	42.86
CG	.35	.50	.15	42.86
CH	.35	.50	.15	42.86
CJ	.35	.50	.15	42.86
CK	.35	.50	.15	42.86
CL	.35	.50	.15	42.86
CM	.35	.50	.15	42.86
CN	.35	.50	.15	42.86
CP	.35	.50	.15	42.86
CR	.35	.50	.15	42.86
CS	.35	.50	.15	42.86
CT	.35	.50	.15	42.86
CU	.35	.50	.15	42.86
CV	.35	.50	.15	42.86
CW	.35	.50	.15	42.86
CY	.35	.50	.15	42.86
DA	.35	.50	.15	42.86
DB	.35	.50	.15	42.86
DC	.35	.50	.15	42.86
DD	.35	.50	.15	42.86
DE	.35	.50	.15	42.86
DF	.35	.50	.15	42.86
DG	.35	.50	.15	42.86
DH	.35	.50	.15	42.86
DJ	.35	.50	.15	42.86
DK	.35	.50	.15	42.86
DL	.35	.50	.15	42.86
DM	.35	.50	.15	42.86
DN	.35	.50	.15	42.86
DP	.35	.50	.15	42.86
DR	.35	.50	.15	42.86
DS	.35	.50	.15	42.86
DT	.35	.50	.15	42.86
DU	.35	.50	.15	42.86
DV	.35	.50	.15	42.86
DW	.35	.50	.15	42.86
DY	.35	.50	.15	42.86
EA	.35	.50	.15	42.86
EB	.35	.50	.15	42.86
EC	.35	.50	.15	42.86
ED	.35	.50	.15	42.86
EE	.35	.50	.15	42.86
EF	.35	.50	.15	42.86
EG	.35	.50	.15	42.86
EH	.35	.50	.15	42.86
EJ	.35	.50	.15	42.86
EK	.35	.50	.15	42.86
EL	.35	.50	.15	42.86
EM	.35	.50	.15	42.86
EN	.35	.50	.15	42.86
EP	.35	.50	.15	42.86
ER	.35	.50	.15	42.86
ES	.35	.50	.15	42.86
ET	.35	.50	.15	42.86
EU	.35	.50	.15	42.86
EV	.35	.50	.15	42.86
EW	.35	.50	.15	42.86
EY	.35	.50	.15	42.86
FA	.35	.50	.15	42.86
FB	.35	.50	.15	42.86
FC	.35	.50	.15	42.86
FD	.35	.50	.15	42.86
FE	.35	.50	.15	42.86
FF	.35	.50	.15	42.86
FG	.35	.50	.15	42.86
FH	.35	.50	.15	42.86
FJ	.35	.50	.15	42.86
FK	.35	.50	.15	42.86
FL	.35	.50	.15	42.86
FM	.35	.50	.15	42.86
FN	.35	.50	.15	42.86
FP	.35	.50	.15	42.86
FR	.35	.50	.15	42.86
FS	.35	.50	.15	42.86
FT	.35	.50	.15	42.86
FU	.35	.50	.15	42.86
FV	.35	.50	.15	42.86
FW	.35	.50	.15	42.86
FY	.35	.50	.15	42.86
GA	.35	.50	.15	42.86
GB	.35	.50	.15	42.86
GC	.35	.50	.15	42.86
GD	.35	.50	.15	42.86
GE	.35	.50	.15	42.86
GF	.35	.50	.15	42.86
GG	.35	.50	.15	42.86
GH	.35	.50	.15	42.86
GJ	.35	.50	.15	42.86
GK	.35	.50	.15	42.86
GL	.35	.50	.15	42.86
GM	.35	.50	.15	42.86
GN	.35	.50	.15	42.86
GP	.35	.50	.15	42.86
GR	.35	.50	.15	42.86
GS	.35	.50	.15	42.86
GT	.35	.50	.15	42.86
GU	.35	.50	.15	42.86
GV	.35	.50	.15	42.86
GW	.35	.50	.15	42.86
GY	.35	.50	.15	42.86
HA	.35	.50	.15	42.86
HB	.35	.50	.15	42.86
HC	.35	.50	.15	42.86
HD	.35	.50	.15	42.86
HE	.35	.50	.15	42.86
HF	.35	.50	.15	42.86
HG	.35	.50	.15	42.86
HH	.35	.50	.15	42.86
HJ	.35	.50	.15	42.86
HK	.35	.50	.15	42.86
HL	.35	.50	.15	42.86
HM	.35	.50	.15	42.86
HN	.35	.50	.15	42.86
HP	.35	.50	.15	42.86
HR	.35	.50	.15	42.86
HS	.35	.50	.15	42.86
HT	.35	.50	.15	42.86
HU	.35	.50	.15	42.86
HV	.35	.50	.15	42.86
HW	.35	.50	.15	42.86
HY	.35	.50	.15	42.86

Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by Amount (n)	Prices to General Trade Higher by Per Cent (o)
Resistance (Cont'd) -				
19-J	$ .45	$ .65	$ .20	44.44
K	.45	.65	.20	44.44
L	.45	.65	.20	44.44
M	.45	.65	.20	44.44
N	.45	.65	.20	44.44
P	.45	.65	.20	44.44
R	.45	.65	.20	44.44
S	.45	.65	.20	44.44
T	.45	.65	.20	44.44
U	.45	.65	.20	44.44
W	.45	.65	.20	44.44
Y	.45	.65	.20	44.44
AA	.45	.65	.20	44.44
AB	.45	.65	.20	44.44
AC	.45	.65	.20	44.44
AD	.45	.65	.20	44.44
AE	.45	.65	.20	44.44
AF	.45	.65	.20	44.44
AG	.45	.65	.20	44.44
AH	.45	.65	.20	44.44
AJ	.45	.65	.20	44.44
AK	.45	.65	.20	44.44
AL	.45	.65	.20	44.44
AM	.45	.65	.20	44.44
AN	.45	.65	.20	44.44
AP	.45	.65	.20	44.44
AR	.45	.65	.20	44.44
AS	.45	.65	.20	44.44
AT	.45	.65	.20	44.44
AU	.45	.65	.20	44.44
AV	.45	.65	.20	44.44
AW	.45	.65	.20	44.44
AY	.45	.65	.20	44.44
BA	.45	.65	.20	44.44
BB	.45	.65	.20	44.44
BC	.45	.65	.20	44.44
BD	.45	.65	.20	44.44
BE	.45	.65	.20	44.44
BF	.45	.65	.20	44.44
BG	.45	.65	.20	44.44
BH	.45	.65	.20	44.44
BJ	.45	.65	.20	44.44
BK	.45	.65	.20	44.44
BL	.45	.65	.20	44.44
BM	.45	.65	.20	44.44
BN	.45	.65	.20	44.44
BP	.45	.65	.20	44.44
BR	.45	.65	.20	44.44
BS	.45	.65	.20	44.44
BT	.45	.65	.20	44.44
BU	.45	.65	.20	44.44
BV	.45	.65	.20	44.44
BW	.45	.65	.20	44.44
BY	.45	.65	.20	44.44
CA	.45	.65	.20	44.44
CB	.45	.65	.20	44.44
CC	.45	.65	.20	44.44
CD	.45	.65	.20	44.44
CE	.45	.65	.20	44.44
CF	.45	.65	.20	44.44
CG	.45	.65	.20	44.44
CH	.45	.65	.20	44.44
CJ	.45	.65	.20	44.44
CK	.45	.65	.20	44.44
CL	.45	.65	.20	44.44
CM	.45	.65	.20	44.44
CN	.45	.65	.20	44.44
CP	.45	.65	.20	44.44
CR	.45	.65	.20	44.44
CS	.45	.65	.20	44.44
CT	.45	.65	.20	44.44
CU	.45	.65	.20	44.44
CV	.45	.65	.20	44.44
CW	.45	.65	.20	44.44
CY	.45	.65	.20	44.44
DA	.45	.65	.20	44.44
DB	.45	.65	.20	44.44
DC	.45	.65	.20	44.44
DD	.45	.65	.20	44.44
DE	.45	.65	.20	44.44
DF	.45	.65	.20	44.44
DG	.45	.65	.20	44.44
DH	.45	.65	.20	44.44
DJ	.45	.65	.20	44.44
DK	.45	.65	.20	44.44
DL	.45	.65	.20	44.44
DM	.45	.65	.20	44.44
DN	.45	.65	.20	44.44
DP	.45	.65	.20	44.44
DR	.45	.65	.20	44.44
DS	.45	.65	.20	44.44
DT	.45	.65	.20	44.44
DU	.45	.65	.20	44.44
DV	.45	.65	.20	44.44
DW	.45	.65	.20	44.44
DY	.45	.65	.20	44.44
EA	.45	.65	.20	44.44
EB	.45	.65	.20	44.44
EC	.45	.65	.20	44.44
ED	.45	.65	.20	44.44
EE	.45	.65	.20	44.44
EF	.45	.65	.20	44.44
EG	.45	.65	.20	44.44
EH	.45	.65	.20	44.44
EJ	.45	.65	.20	44.44
EK	.45	.65	.20	44.44
EL	.45	.65	.20	44.44
EM	.45	.65	.20	44.44
EN	.45	.65	.20	44.44
EP	.45	.65	.20	44.44
ER	.45	.65	.20	44.44
ES	.45	.65	.20	44.44
ET	.45	.65	.20	44.44
EU	.45	.65	.20	44.44
EV	.45	.65	.20	44.44
EW	.45	.65	.20	44.44
EY	.45	.65	.20	44.44
FA	.45	.65	.20	44.44
FB	.45	.65	.20	44.44
FC	.45	.65	.20	44.44
FD	.45	.65	.20	44.44
FE	.45	.65	.20	44.44
FF	.45	.65	.20	44.44
FG	.45	.65	.20	44.44
FH	.45	.65	.20	44.44
FJ	.45	.65	.20	44.44
FK	.45	.65	.20	44.44
FL	.45	.65	.20	44.44
FM	.45	.65	.20	44.44
FN	.45	.65	.20	44.44
FP	.45	.65	.20	44.44
FR	.45	.65	.20	44.44
FS	.45	.65	.20	44.44
FT	.45	.65	.20	44.44
FU	.45	.65	.20	44.44
FV	.45	.65	.20	44.44
FW	.45	.65	.20	44.44
FY	.45	.65	.20	44.44
GA	.45	.65	.20	44.44
GB	.45	.65	.20	44.44
GC	.45	.65	.20	44.44
GD	.45	.65	.20	44.44
GE	.45	.65	.20	44.44
GF	.45	.65	.20	44.44
GG	.45	.65	.20	44.44
GH	.45	.65	.20	44.44
GJ	.45	.65	.20	44.44
GK	.45	.65	.20	44.44
GL	.45	.65	.20	44.44
GM	.45	.65	.20	44.44
GN	.45	.65	.20	44.44
GP	.45	.65	.20	44.44
GR	.45	.65	.20	44.44
GS	.45	.65	.20	44.44
GT	.45	.65	.20	44.44
GU	.45	.65	.20	44.44
GV	.45	.65	.20	44.44
GW	.45	.65	.20	44.44
GY	.45	.65	.20	44.44
HA	.45	.65	.20	44.44
HB	.45	.65	.20	44.44
HC	.45	.65	.20	44.44
HD	.45	.65	.20	44.44
HE	.45	.65	.20	44.44
HF	.45	.65	.20	44.44
HG	.45	.65	.20	44.44
HH	.45	.65	.20	44.44
HJ	.45	.65	.20	44.44
HK	.45	.65	.20	44.44
HL	.45	.65	.20	44.44
HM	.45	.65	.20	44.44
HN	.45	.65	.20	44.44
HP	.45	.65	.20	44.44
HR	.45	.65	.20	44.44
HS	.45	.65	.20	44.44
HT	.45	.65	.20	44.44
HU	.45	.65	.20	44.44
HV	.45	.65	.20	44.44
HW	.45	.65	.20	44.44
HY	.45	.65	.20	44.44
Retardation Coils -				
3-A	6.00	8.00	2.00	33.33
C	3.50	4.70	1.20	34.29
D	19.00	24.85	5.85	30.79
F	6.00	8.00	2.00	33.33
AA	23.75	29.75	6.50	27.36

10882

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925.

Item (a)	Prices to Associated Companies (b)	Prices to General Trade (c)	Prices to General Trade Higher by Amount (d)	Prices to General Trade Higher by Per Cent (e)
Retardation Coils (Cont'd) -				
5-AD	$ 17.00	$22.65	$ 5.65	33.24
AF	6.25	8.35	2.10	33.60
AH	3.25	4.35	1.10	33.85
C	3.30	4.45	1.15	34.84
E	3.10	4.15	1.05	33.87
G	3.40	4.85	1.25	36.72
I	3.90	5.30	1.30	33.33
K	3.30	4.45	1.15	34.85
M	3.85	5.10	1.25	32.47
O	5.00	6.75	1.75	35.00
Q	.90	1.20	.30	33.33
12-A	1.00	1.35	.35	35.00
C	.90	1.20	.30	33.33
E	.65	.90	.25	38.46
G	25.00	33.25	8.25	33.00
I	1.25	1.65	.40	34.78
K	.65	.90	.25	38.46
M	1.55	2.45	1.10	70.97
O	14.00	18.85	4.85	33.93
Q	9.50	12.70	3.20	33.68
17-A	1.10	1.45	.35	31.82
C	.90	1.20	.30	33.33
E	.85	1.15	.30	35.29
G	1.00	1.35	.35	35.00
I	1.00	1.40	.40	40.00
K	1.20	1.60	.40	33.33
M	1.25	1.65	.40	32.00
O	1.00	1.40	.40	40.00
Q	1.00	1.40	.40	40.00
22-A	1.50	2.00	.50	33.33
C	1.40	1.90	.50	35.71
E	1.50	2.00	.50	33.33
G	1.25	1.65	.40	32.00
I	1.10	1.45	.35	31.81
K	1.25	1.70	.45	36.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
27-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
32-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
37-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
42-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
47-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
52-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
57-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
62-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
67-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
72-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
77-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
82-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
87-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
92-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
97-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
102-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
107-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
112-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
117-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
122-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
127-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
132-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
137-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
142-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
147-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
152-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
157-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
162-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
167-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
172-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
177-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
182-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
187-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
192-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
197-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
202-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
207-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
212-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
217-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
222-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
227-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
232-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
237-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
242-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
247-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
252-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
257-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
262-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
267-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
272-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
277-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
282-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
287-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
292-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
297-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
302-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
307-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
312-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
317-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
322-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
327-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33
Q	1.20	1.60	.40	33.33
332-A	1.40	1.85	.45	32.14
C	1.25	1.70	.45	36.00
E	1.00	1.35	.35	35.00
G	1.20	1.60	.40	33.33
I	1.40	2.00	.60	42.86
K	1.25	1.65	.40	32.00
M	1.00	1.35	.35	35.00
O	1.20	1.60	.40	33.33

PRICES FOR TELEPHONE APPARATUS TO ASSOCIATED COMPANIES UNDER STANDARD SUPPLY CONTRACT COMPARED WITH PRICES TO GENERAL TRADE (CONTINUED)

DECEMBER 31, 1925

Item (a)	Price to Associated Companies (b)	Price to General Trade (c)	Prices to General Trade Higher by: Amount (d)	Prices to General Trade Higher by: Per Cent (e)
Subscribers Sets (Cont'd) -				
342-E	$ 9.10	$11.90	$ 2.80	30.75
345-A Oak	3.80	5.05	1.25	32.89
388-C	10.48	15.50	4.65	42.86
395-A Oak	3.80	5.10	1.30	34.21
B Oak	4.50	6.05	1.55	34.44
C Oak	4.80	6.20	1.40	34.78
D Oak	5.70	7.65	1.95	34.21
396-A Oak	5.75	7.70	1.95	33.91
B Oak	6.50	8.65	2.15	33.08
C Oak	7.20	9.55	2.35	32.64
D Oak	7.35	9.80	2.45	33.33
E Oak	8.50	11.30	2.80	32.94
F Oak	9.60	12.75	3.15	32.81
389-A Oak	12.35	16.50	4.15	33.60
B Oak	17.15	22.90	5.75	33.53
392-A	5.50	7.55	2.05	37.27
B	5.70	7.95	2.25	39.47
D	5.80	8.15	2.35	40.52
E	5.60	7.75	2.15	38.39
G	6.20	8.80	2.70	44.36
H	6.30	9.20	2.90	46.03
534-B	3.75	5.50	1.75	46.67
Supervisory Signals -				
15-C	3.35	4.45	1.10	32.84
34-C	1.70	2.40	.70	41.18
Watch Hooks -				
113-C	1.20	1.60	.40	33.33
140-F	.75	1.00	.25	33.33
B	.75	1.00	.25	33.33
142-A	.20	.28	.08	40.00
143-A	.80	1.10	.30	37.50
B	1.05	1.45	.40	38.10
D	1.05	1.45	.40	38.10
J	.95	1.35	.40	42.11
Y	.75	1.00	.25	33.33
AS	.95	1.30	.35	36.84
145-A	.50	.75	.25	50.00
Terminal Fittings -				
3	.005	.0075	.0025	50.00
6	.011	.0150	.004	36.36
7	.01	.0135	.0035	35.00
8	.02	.0300	.01	50.00
9	.005	.0070	.002	40.00
10	.007	.0100	.003	42.86
11	.006	.0085	.0025	41.67
12-A	.006	.0085	.0025	41.67
13-A	.01	.0135	.0035	35.00
B	.01	.0135	.0035	35.00
14	.02	.0300	.01	50.00
15-A	.01	.0150	.005	50.00
16-A	.01	.0135	.0035	35.00
17-A	.01	.0135	.0035	35.00
18-A	.01	.0150	.005	50.00
21-A	.003	.0045	.0015	50.00
Terminal Strips -				
35	.90	1.30	.40	44.44
36	1.10	1.55	.45	40.91
37	1.35	1.90	.55	40.74
38	.90	1.30	.40	44.44
39	1.10	1.55	.45	40.91
40	1.35	1.90	.55	40.74
41	1.55	2.20	.65	41.94
51	1.55	2.20	.65	41.94
53	.65	.95	.30	46.15
65	1.35	1.90	.55	40.74
69	.90	1.25	.35	38.89
70	1.90	2.70	.80	42.11
75	1.00	1.60	.60	60.00
82	1.30	1.85	.55	42.31
83	1.20	1.75	.55	45.83
Test Blocks -				
204	73.80	89.00	6.20	27.19
Test Sets -				
704	8.45	11.80	2.55	29.48

Item (f)	Price to Associated Companies (g)	Price to General Trade (h)	Prices to General Trade Higher by: Amount (i)	Prices to General Trade Higher by: Per Cent (j)
Test Sets (Cont'd) -				
14-A	$ 15.40	$19.40	$ 4.00	25.97
90510	9.00	11.25	2.25	25.00
90511	9.00	11.25	2.25	25.00
90512	9.30	11.75	2.45	26.34
90530	9.45	11.75	2.30	24.34
Tools -				
28	.40	.60	.20	50.00
32	.75	1.10	.35	46.67
33	.75	1.10	.35	46.67
35	.35	.55	.20	57.14
39	.50	.75	.25	50.00
40	.75	1.10	.35	46.67
43	.30	.45	.15	50.00
45	.75	1.10	.35	46.67
46	.75	1.10	.35	46.67
48	1.00	1.40	.40	40.00
50	.45	.65	.20	44.44
58	.95	1.35	.40	42.11
59	2.25	3.00	.75	33.33
60	2.65	3.50	.85	32.08
61	.80	1.15	.35	43.75
63	.30	.50	.20	66.67
64	2.25	3.00	.75	33.33
70	1.50	2.15	.65	43.33
71	14.50	20.15	5.65	38.97
72	1.00	1.40	.40	40.00
74	.30	.45	.15	50.00
82	1.25	1.80	.55	44.00
84	.75	1.10	.35	46.67
85	.30	.45	.15	50.00
86	1.10	1.65	.55	50.00
87	.65	1.00	.35	53.85
90	1.00	1.45	.45	45.00
91	.75	1.10	.35	46.67
93	.30	.45	.15	50.00
94	.85	1.20	.35	41.18
96	.50	.75	.25	50.00
97	.50	.75	.25	50.00
98	.50	.75	.25	50.00
99	1.00	1.45	.45	45.00
101	.85	1.20	.35	41.18
102	.85	1.20	.35	41.18
103	3.00	4.15	1.15	38.33
105	.50	.75	.25	50.00
106	.60	.90	.30	50.00
107	25.00	34.75	9.75	39.00
110	.60	.90	.30	50.00
113	.75	1.10	.35	46.67
115	.35	.55	.20	57.14
116	.30	.50	.20	66.67
117	.60	.90	.30	50.00
118	.60	.90	.30	50.00
122	.40	.60	.20	50.00
123	1.85	2.65	.80	43.24
124	1.10	1.60	.50	45.45
125	.65	.65	.20	44.44
127	.45	.70	.25	55.56
129	.30	.50	.20	66.67
130	1.10	1.60	.50	45.45
132	57.00	79.25	22.25	39.04
133	.70	1.05	.35	50.00
134	.85	1.20	.35	41.18
135	.85	1.20	.35	41.18
136	.011	.015	.008	50.00
143	.50	.75	.25	50.00
144	1.00	1.45	.45	45.00
145	1.00	1.45	.45	45.00
146	.65	.65	.20	44.44
147	.30	.45	.15	50.00
149	1.20	1.70	.50	41.67
201	2.75	3.70	.95	34.55
202	2.75	3.70	.95	34.55
213	.75	1.10	.35	46.67
216	1.20	1.70	.50	41.67

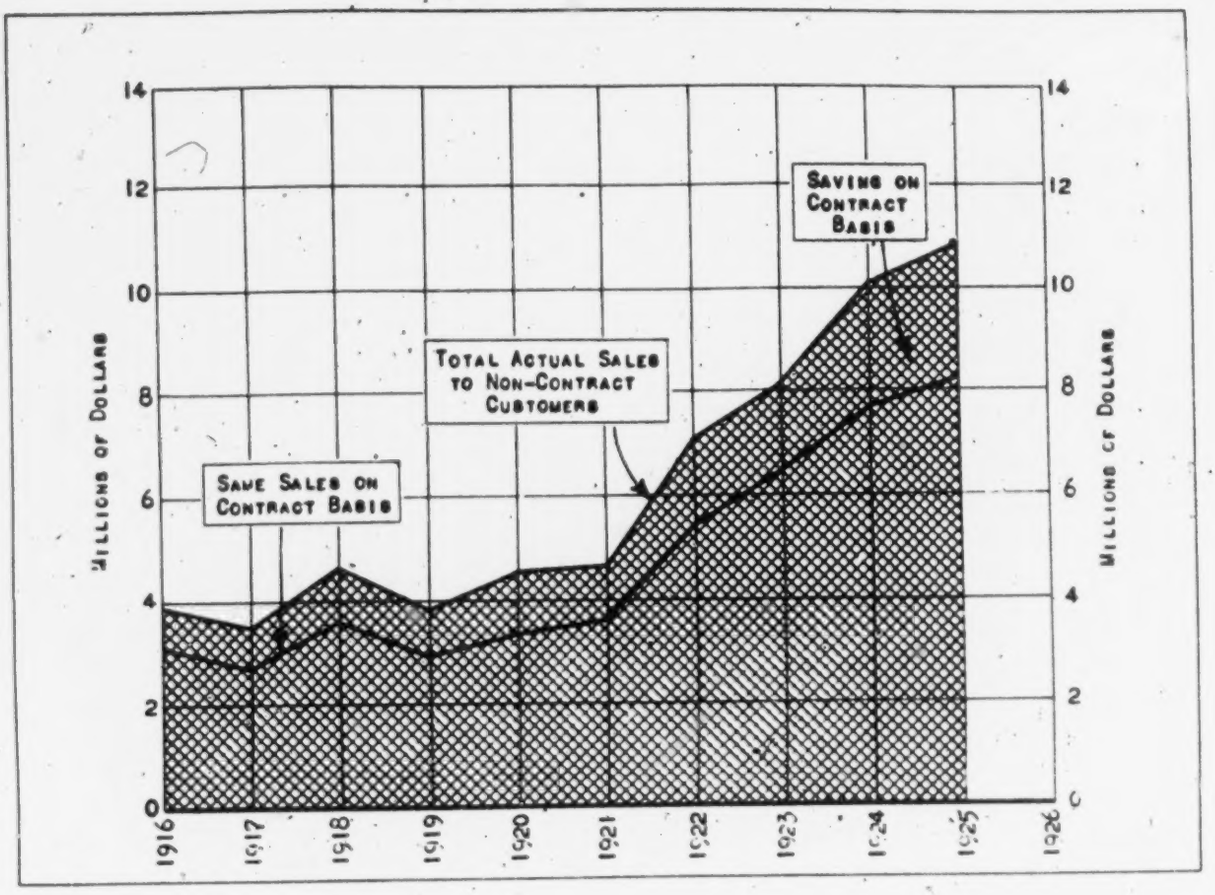
Item (k)	Price to Associated Companies (l)	Price to General Trade (m)	Prices to General Trade Higher by: Amount (n)	Prices to General Trade Higher by: Per Cent (o)
Tools (Cont'd) -				
220	$ .50	$ .75	$ .25	50.00
228	1.35	1.90	.55	40.74
252	.75	1.10	.35	46.67
255	1.75	2.55	.80	45.71
259	1.00	1.45	.45	45.00
265	.60	.90	.30	50.00
266	.10	.15	.05	50.00
276	.75	1.10	.35	46.67
277	.75	1.10	.35	46.67
282	.20	.25	.05	25.00
283	.20	.25	.05	25.00
311	.90	1.30	.40	44.44
312	17.40	24.20	6.80	39.08
313	6.00	8.35	2.35	39.17
314	.50	.75	.25	50.00
Transmitter Arms -				
7-A 7" Receivhorn	4.50	6.20	1.70	37.78
A 13" Receivhorn	4.75	6.50	1.75	36.84
C 7" Receivhorn	4.75	6.50	1.75	36.84
C 13" Receivhorn	5.00	6.80	1.80	36.00
19-C	3.25	4.50	1.25	38.46
D	3.00	4.10	1.10	36.67
48-A	6.25	8.60	2.35	37.60
50-A	5.50	7.45	1.95	35.45
B	5.50	7.45	1.95	35.45
C	5.50	7.45	1.95	35.45
51-A	5.00	6.80	1.80	36.00
B	5.00	6.80	1.80	36.00
Transmitter Arm Brackets -				
B-A	.80	1.10	.30	37.50
B	.85	1.10	.25	29.41
C	.85	1.10	.25	29.41
Transmitter Attachments -				
2-A	.04	.06	.02	50.00
3-A	.12	.17	.05	41.67
B	.12	.17	.05	41.67
C	.12	.17	.05	41.67
Transmitter Brackets -				
3-B	.15	.25	.10	66.67
7-A	.13	.23	.10	76.92
8-A	.30	.45	.15	50.00
Trouble Cups -				
1-A	.015	.03	.015	100.00
B	.015	.03	.015	100.00
2-A	.015	.03	.015	100.00
B	.015	.03	.015	100.00

Total Number of Items Included	2,313
Average Per Cent. Increase	41.65

10884

SALES BY WESTERN ELECTRIC COMPANY, INCORPORATED

COMPARISON OF ACTUAL SALES OF
W.E. MANUFACTURES TO DOMESTIC NON-CONTRACT CUSTOMERS AND
SAME SALES ON BASIS OF SUPPLY CONTRACT



YEAR	TOTAL ACTUAL SALES TO NON-CONTRACT CUSTOMERS	SAME SALES ON BASIS OF SUPPLY CONTRACT	SAVING ON CONTRACT BASIS	
			AMOUNT	PER CENT
A	B	C	D	E
1916	3,910,000	3,133,000	777,000	25
1917	3,532,000	2,701,000	831,000	31
1918	4,639,000	3,605,000	1,034,000	29
1919	3,865,000	2,928,000	937,000	32
1920	4,547,000	3,381,000	1,166,000	34
1921	4,637,000	3,604,000	1,033,000	29
1922	7,094,000	5,442,000	1,652,000	30
1923	8,140,000	6,440,000	1,700,000	26
1924	10,083,000	7,681,000	2,402,000	31
1925	10,822,000	8,223,000	2,599,000	32
1916-1925	61,269,000	47,138,000	14,131,000	30

No. 432

February 20, 1926

10885

6441

COMPARISON OF WESTERN ELECTRIC PRICES TO ASSOCIATED TELEPHONE COMPANIES OF SPECIFICATION MATERIAL WITH GRAYBAR PRICES ON CORRESPONDING MATERIAL OF COMMERCIAL GRADE
JANUARY 1, 1926.

CLEVELAND

(a)	Unit of Price (b)	Prices f.o.b. Cleveland Warehouse Stock	
		Graybar Elec. Co. (c)	Assoc. (d)
Bolts, Carriage 3/8" x 4" Galv.	C Pcs.	$ 1.49	
" " 3/8" x 4" " Spec. L-4472	" "		2.37
Bolts, Crossarm 5/8" x 10" Galv.	" "	6.54	
" " 5/8" x 10" " Spec. L-4174	" "		6.31
Bolts, Crossarm 5/8" x 14" Galv.	" "	8.26	
" " 5/8" x 14" " Spec. L-4174	" "		8.17
Braces, Crossarm 30" Galv. 1-7/32"	" "	8.92	
" " 30" " 1-7/32" x 7/32" Spec. L-3529	C "		9.90
Brackets, Creo. Oak 2" x 1-1/2" x 12" Type B	" "	3.00	
" " " 2" x 1-5/8" x 12" Type B Spec. L-4145	" "		2.53
Clamps, 3 Bolt Guy 5-7/8" #7450	" "	($)23.17	
" 3 " " 5-7/8" Spec. L-4404	" "		23.61
Conduit, Clay 6 Way 3-1/4" Bore Commercial Grade (A)	C Duct Ft.	8.50	
" " 6 " 3-1/4" " Prelim. Spec. 1/27/20 (A)	" " "		8.36
Conduit, Creo. Pine 12 lb. Treatment (A)	C Lin. Ft.	16.00	
" " " 15 lb. " Spec. L-4104 (A)	" " "		13.82
Copper Wire, Bare H.D. 12 B.B.S. Solid	C Lbs.	18.75	
" " " 12 " Solid Spec. L-4135	" "		16.52
Copper Wire, Ins. #18 Tw.Pr. Bridle	M Ft.	(C) 9.40	
" " " #18 " " " Spec. L-3803	" "		11.63
Copper Wire, Ins. #19 Tw.Pr. Inside Olive Green Brd.	" "	(C) 9.40	
" " " #19 " " " " " Spec.L3805	" "		9.50
Crossarms, Creo. Pine 10'10 Pin 3-1/4" x 4-1/4" (A)	Each	1.07	
" " " 10'10 Pin Type A Spec. L-3231 (A)	"		.87
Insulators Glass D.P. #42	M Pcs.	62.00	
" " D.P. Spec. L-4116	" "		55.40
Iron Wire Bare Galv. 12 B.W.G. B.B.	C Ft.	5.84	
" " " " 12 " " Spec. L-3163	" "		4.72
Iron Wire Bare Galv. 14 B.W.G. B.B.	" "	6.38	
" " " " 14 " " Spec. L-3163	" "		5.19
Paint, Green Pole	Gal.	1.50	
" " Spec. L-4175	"		1.26
Pins, Locust 1-1/4" x 8" Commercial Grade	M Pcs.	(D)13.50	
" " 1-1/4" x 8" Spec. L-4213	" "		23.79
Rings, Bridle Style A Galv.	" "	26.00	
" " " A " Spec. L-4110	" "		15.98
Rods, Ground Type S 1/2" x 5' Plain with wire	C Pcs.	29.25	
" " " S 1/2" x 5' " " " Spec. L-4126	" "		21.51
Rods, Thimble Guy, Galv. 5/8" x 8'	" "	62.04	
" " " " 5/8" x 8' Spec. L-4134	" "		62.01
Rope, Manila, Size 3/4"	C Lbs.	31.00	
" " " 3/4" Spec. L-4218	" "		23.55
Strand 6,000# 5/16" Siemens Martin	M Ft.	14.20	
" 6,000# 5/16" Spec. L-2880	" "		12.96
Strand 10,000# 3/8 High Strength	" "	25.00	
" 10,000# 3/8" Spec. L-2882	" "		23.16
Poles, Western Red Cedar 25' B Untreated (A)	Ea.	11.15	
" " " 25' B " Spec. L-4283 (A)	"		9.89
Poles, Western Red Cedar 30' B Untreated (A)	"	14.65	
" " " 30' B " Spec. L-4283 (A)	"		13.09
Poles, Chestnut 25' C Untreated (A)	"	6.49	
" " 25' C " Spec. 4166 Amend 1 & 2 (A)	"		6.05
Poles, Chestnut 25' D Untreated (A)	"	5.29	
" " 25' D " Spec. 4166 Amend 1 & 2 (A)	"		5.02
Poles, Chestnut 25' E Untreated (A)	"	4.75	
" " 25' E " Spec. 4166 Amend 1 & 2 (A)	"		4.44
Poles, Chestnut 30' C Untreated (A)	"	7.58	
" 30' C " Spec. 4166 Amend 1 & 2 (A)	"		7.06

(A) Direct shipments in carload lots.
(B) Graybar price covers lighter clamp than specification grade.
(C) #18 and #19 Copper Wires sold by the Graybar Company are more alike than those furnished the Associated Companies and are not subject to the rigid inspection tests applied to the wire furnished the Associated Companies.
(D) Graybar price covers rejected specification pins and seconds.

No. 430
February 11, 1926.

10886

6442

COMPANY WIDE CASE -- COX EXHIBIT A-6

STUDY OF COST OF TELEPHONE SUPPLIES

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1923

Outline of Study

This study covers all manual telephone apparatus and lead covered cable purchased by the New England Telephone and Telegraph Company from the Western Electric Company, Inc., during 1923. These purchases amount to $9,153,444 of which $7,231,264 is for telephone apparatus, and $1,922,180 for lead covered cable including freight.

It shows that these purchases, if made from manufacturers competing with the Western Electric Company, Inc., would have cost the New England Telephone and Telegraph Company at least $10,398,794 which is $1,245,350 or 13.61% more than the actual cost from the Western Electric Company, Inc., under the Standard Supply Contract.

Telephone Apparatus.

The Kellogg Switchboard and Supply Company, Chicago, Ill., the Stromberg-Carlson Telephone Manufacturing Company, Rochester, N. Y., the Cook Electric Company, Chicago, Ill., and the Reliable Electric Company, Chicago, Ill. are the principal manufacturers of telephone apparatus competing with the Western Electric Company, Inc.

Purchases of telephone apparatus which were compared with similar apparatus manufactured by competing firms amount to $2,482,188 which is 27% of the total purchases studied. The lowest price at which this could have been purchased from competing manufacturers is $3,154,468 which is $672,280 or 27.08% more than the actual cost.

Purchases on which no comparisons were made amount to $4,749,076 which is 52% of the total purchases studied. It was assumed on this class of material that the competing prices would have been the same as the actual cost. This is more than fair for the study shows that on items on which adequate comparisons could be made, the competing price would have been 27.08% higher.

The Western Electric prices are f.o.b. Boston. Kellogg, Cook, and Reliable prices are f.o.b. Chicago and Stromberg-Carlson prices are f.o.b. Rochester. To make the comparison fair the freight from the f.o.b. points of the competing manufacturers was estimated at $14,790 and added to the competing prices.

If the New England Telephone and Telegraph Company had purchased its apparatus direct from concerns other than the Western Electric Company, Inc., it would have had to incur purchasing and warehousing expense which it did not incur on purchases from the Western Electric Company, Inc. This expense is estimated at 4% of the total apparatus purchased or $289,251 and this amount is added to the lowest price of competing manufacturers.

Summarizing we find that the cost of similar apparatus, if purchased at the lowest prices of competing manufacturers, would have been at least $8,207,585 which is $976,321 or 13.50% more than the actual cost of these purchases from the Western Electric Company, Inc.

Lead Covered Cable.

Lead covered cable purchases amount to $1,852,479 which is 21% of the total purchases studied. These prices are f.o.b. the Hawthorne, Ill. factory of the Western Electric Company, Inc. The lowest price of other manufacturers for similar material would have been $2,170,362 which is $317,883 or 17.16% more than the actual cost. This difference in price would be partly offset by lower freight charges from the competing factories that are located in the East. The estimated freight charge amounts to $69,701 from Hawthorne and to $20,847 from the competing factories. This reduces the difference in the cost of cable to $269.029.

Summarizing we find that the cost of cable if purchased from competing manufacturers would have been at least $2,191,209 which is $269,029 or 14% more than the actual cost.

No. 391 - Sheet 1.

10887

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1923

Actual Prices Paid Western Electric Company, Incorporated
Under Standard Supply Contract

Versus

Lowest Prices of Competing Manufacturers on Same Classes of Material

(a)	Per Cent of Total Purchases (b)	W. E. Prices (c)	Lowest Prices of Competing Manufacturers (d)	Saving Under Supply Contract Amount (e)	Saving Under Supply Contract Per Cent (f)
Telephone Apparatus -					
Items Compared	27	$2,482,188	$ 3,154,468	$ 672,280	27.08
*Items Not Compared	52	4,749,076	4,749,076		
Freight			14,790	14,790	
Purchasing and Warehousing on Total Purchases			289,251	289,251	
Total		$7,231,264	$ 8,207,585	$ 976,321	13.50
Lead Covered Cable	21	$1,852,479	$ 2,170,362	$ 317,883	17.16
Freight		69,701	20,847	ƒ 48,854	
Total		$1,922,180	$ 2,191,209	$ 269,029	14.00
Grand Total		$9,153,444	$10,398,794	$1,245,350	13.61

* Classification of non-comparable items -

P.B.X. Switchboards		
Frameworks, Assembly, Wiring, etc.		$ 17,676
Central Office Switchboards		
Assembly and Wiring		7,627
Installation Charges		316,800
Frames and Racks		573,985
Shelves and Racks		5,520
Equipment Specifications and Drawings		70,147
Miscellaneous Equipment		989,551
Miscellaneous Labor		10,753
Factory Cabling		170,825
Local Cable		5,239
Restricted Apparatus		603,818
Miscellaneous		28,221
No Similar Items Manufactured by Competing Firms -		
Gray Pay Stations	$109,482	
Cords	138,436	
Keys	90,739	
Lead Covered Interior Cable	114,376	
Message Registers	84,730	
Relays	81,336	
Protectors	135,211	
Mounting Plates	64,694	
Switchboard Cable	810,371	
Other	319,537	
Total		1,948,914
		$4,749,076

ƒ Indicates that cost under Standard Supply Contract is higher.

No. 391 - Sheet 2.

10888

6424

THE ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1921

Actual Prices Paid Western Electric Company, Incorporated, for Telephone Apparatus Under Standard Supply Contract

Versus

Prices of Competing Manufacturers on Same Classes of Material.

List of Items on Which Comparisons Could be Made

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Combined Jacks and Signals -						
52-C	525	$ 1,116	*$ 1,601	$ 2,284	$	$
Condensers -						
21-B	1,098	1,043	1,136	* 1,136		
21-E	14,362	17,450	19,005	* 19,005		
21-K	5,431	3,259	4,155	* 4,155		
21-L	701	666	726	* 726		
21-M	80	48	61	* 61		
21-N	128	70		* 98		
21-AC	2,512	1,777	1,922	* 1,356		
21-AE	84	53	64	* 65		
21-AF	802	521	613	* 61		
51-A	83	28	26	* 24		
Cords -						
10	3,030	1,229	* 1,376	1,748		
87	33,821	30,448	* 35,011			
254	7,026	3,717	* 4,112	4,168		
257	894	1,195	* 1,164			
130 4-1/2"	1,071	150		* 289		
130 6"	347	59	* 81			
155-B	25	26	* 24	29		
390	19,857	1,635	1,787	* 1,429		
637	1,088	164	* 251			
647 2-1/2" - 6"	216	129	* 140			
647 6"	185,248	128,168	*161,722	189,862		
648 4"	11,835	6,036	* 7,776			
648 5"	1,416	852		* 1,147		
648 3", 6"	104,365	72,222	* 91,094	96,229		
650	173	171	* 188	212		
693 4"	1,250	468	* 551			
693 6" 3"	3,835	1,715	2,164	* 2,184		
516	102	70	* 69	92		
539	411	226	* 241	259		
547	34,326	1,868	3,090	* 2,473		
547-B	24,226	1,813	2,180	* 1,744		
548	37,333	2,053	3,360	* 2,690		
549	105,502	28,486	* 28,485	35,044		
549-B	13,443	6,036	* 3,035	4,241		
550	51,462	33,815	* 32,884	41,532		
550-B	2,550	1,663	* 1,629	1,953		
Core Shields -						
103	234	176	* 94			
110	30	42		* 38		
116	1,806	524	632	* 632		
118	1,113	1,113		* 1,391		
119	19,998	5,792	6,990	* 6,990		
Desk Stands -						
20-AL	39,991	103,977	158,404	*137,969		
20-CF	150	435	* 633			
Drops -						
19-A	7,213	11,547	* 12,918	23,094		
19-C	168	284	* 284	554		
56-A	2,179	3,486	* 3,900	6,973		
56-B	181	299	* 324	579		
56-L	1,172	1,934	* 2,098	3,750		
Head Sets -						
1002-A	17	118		* 136		
Host Cells -						
71-A	320	42	* 46			
73-A	314,870	34,652	* 49,231			
Jacks -						
15	21,242	9,605		* 12,745		
15, Mounting Blank 9	200	140	170	* 140		
49 5 per	5,600	3,080		* 3,640		
49	177,451	48,364	* 54,190	71,441		
50	3,889	2,370	2,868	* 2,358		
50 20 per	390	234		* 234		
70	950	1,045	* 760			
77	30	26		* 30		
92	1,104,711	281,459	*310,378	391,670		
99	5,011	1,354	3,758	* 3,592		
141	91,176	41,356	* 37,778	55,033		
149	12	26	* 9			
152	1,671	664	1,253	* 1,253		
159	946	284	* 710	851		
160	6,210	2,796	9,315	* 6,210		
161	1,320	888		* 1,452		
163	300	165		* 330		
173	118	34	89	* 89		
178	302	97	* 227	272		
215	70	25	* 53			
215-A	3,153	1,165	* 2,365			
216	70	29	* 70			
216-A	1,664	698	* 1,664			
217	123	50	* 123			
217-A	1,950	819	* 1,950			
218	1,033	330	* 775			
218-A	12,648	3,173	* 9,501			
220-B	371	160	* 371			
221-A	220	59	165	* 165		
221-C	744	220	558	* 558		
223	241	76	221	* 221		
223-A	2,098	566	1,574	* 1,574		
225	160	54	* 180			
225-A	3,041	1,271	* 3,041			

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Jacks (Cont'd) -						
227	440	$ 198	*$ 440	$	$	$
227-A	432	181	* 432			
238-A	2,647	953	* 1,985	2,382		
238-B	524	190	* 393	472		
239-A	6,432	3,146	9,648	* 6,432		
243-A	1,869	708	* 1,869	1,743		
259	480	864		* 528		
275	720	504	* 576			
Keys -						
69-A	18,621	12,144	18,621	* 18,621		
92-A	437	397	765	* 437		
92-B	1,830	1,647	1,203	* 1,830		
102-A	636	2,741	* 2,609	2,536		
103-A	25	31	* 75	83		
104-A	485	1,885	* 825	849		
110-A	110	448	517	* 451		
118-A	17	32	* 28	32		
118-B	32	62	* 48	61		
131-A	53	131	* 106	133		
136-A	728	1,747	* 1,674	1,820		
150-A	23	63	87	* 61		
155-A	64	107	* 96	122		
156-A	44	148	* 147	172		
163-A	8	25	* 24	26		
184-A	14	36	32	* 25		
186-A	77	153	* 112			
188-C B-2837	38	120	* 84			
188-E	79	71	* 115			
194-B	25	74	* 75	83		
198-A	53	125	* 120	130		
239-A	60	202	* 152	156		
242-B	1,733	1,733	* 1,733	2,166		
247-A	44	103	* 101	120		
248-A	553	309	* 553			
249-A	150	372	* 345	353		
251-A	3,104	25,763	26,074	* 24,832		
251-F	443	3,134	* 3,057	3,122		
251-G	1,328	9,691	* 9,283	9,296		
272-A	536	938	*	536		
369-A	700	1,680	2,610	* 1,575		
375-A	38	34	68	* 38		
378-A	368	138	442	* 368		
415 B-10845	12	77	49	* 42		
421-A	67	224	234	* 194		
453-A	7	25	* 27	38		
456-A	176	768	810	* 810		
462-A	23	138	94	* 94		
462-B	624	5,616	* 3,994	4,687		
463-A	11	73	56	* 56		
463-C	18	137	140	* 125		
463-E	10	82	75	* 72		
463-F	24	189	180	* 174		
464-A	3	38	24	* 22		
464-B	65	46	* 65			
479	153	108	* 153			
479-A	25	53	59	* 52		
479-B	13	37	30	* 29		
479-F	9	29	29	* 23		
479-AD	10	27	* 15	19		
479-AJ	49	149	113	* 94		
479-AP	10	35	34	* 23		
479-AR	45	68	* 68	84		
479-AS	7	27	17	* 16		
479-AT	130	304	338	* 319		
A-1-A	101	498	* 497	707		
A-1-B	17	108	* 97	111		
A-1-E	17	141	138	* 134		
A-1-J	17	135	133	* 135		
A-1-K	17	150	138	* 138		
A-1-L	17	150	138	* 138		
A-1-M	173	514	* 398	529		
A-1-N	36	98	* 54	86		
A-1-AA	36	86	* 54	86		
A-1-AB	237	583	* 356	567		
A-1-AJ	129	535	* 490	524		
A-1-AK	38	111	* 98	114		
A-1-AL	2,636	12,127	* 10,093	11,644		
A-1-AT	805	3,537	* 2,818	3,542		
A-1-BB	10	42	* 32	38		
A-1-BF	5	32	* 34	37		
A-1-BH	5	32	* 34	37		
A-1-BK	5	40	* 34	38		
A-1-BP	4	28	* 24	28		
A-1-AT	8	60	47	* 46		
A-1-BR	8	44	40	* 40		
A-3-C	139	1,188	* 1,668	2,085		
B-1-C	1,234	6,170	6,417	* 6,047		
B-1-E	107	367	382	* 356		
B-1-K	359	1,077	* 727	1,078		
B-1-AD	98	408	* 364	414		
B-1-AH	48	211	* 198	216		
B-1-AK	18	34	* 31	34		
B-1-AJ	81	277	* 243	264		
B-1-BD	20	143		* 118		

No. 391 - Sheet 3.

10889

[illegible]

Item of Plant or Other Supplies Sold to Date (Continued)

Description	Quantity Purchased	Total Price	Total Billing Price	Total Surcharge Price	Total Gross Electric Price	Total Subsidiary Electric Price	Description	Quantity Purchased	Total Price	Total Billing Price	Total Surcharge Price	Total Gross Electric Price	Total Subsidiary Electric Price
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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6446

9449

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1921

List of Items on which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
1-7731						

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1921

List of Items on Which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
E-531	470	$ 1,082	$ 1,434	$ 1,528		
E-532	2,543	6,284	6,739	9,028		
E-533	28	69	85	91		
E-536	65	114	176	189		
E-539	13	25	32	44		
E-540	30	53		89		
E-541	63	150	167	217		
E-542	47	88	127	160		
E-543	118	262	348	413		
E-544	1,144	2,478	3,808	4,126		
E-547	1,145	2,479	3,034	4,128		
E-548	917	1,696	2,889	3,118		
E-553	122	280	421	427		
E-557	17	38	50	53		
E-561	725	2,066	2,179	2,760		
E-568	90	204		277		
E-572	23	51	68	76		
E-583	50	128	140	165		
E-589	61	132	180	195		
E-591	56	135	171	182		
E-592	1,168	1,944	3,154	3,154		
E-593	60	126	168	195		
E-594	30	59	84	96		
E-596	435	918	1,414	1,436		
E-597	61	131		201		
E-598	67	137	198	221		
E-600	155	272	326	481		
E-603	449	1,044	1,414	1,664		
E-604	53	120	180	180		
E-613	72	180	248	256		
E-614	61	134	180	204		
E-615	82	149	272	254		
E-616	128	239	346	371		
E-617	39	84	109	125		
E-618	72	119	166	202		
E-619	1,126	3,112	3,603	3,772		
E-620	118	326	407	423		
E-621	16	35	45	53		
E-622	252	609	743	895		
E-623	66	142	168	195		
E-624	73	116	186	206		
E-625	32	73	85	114		
E-626	431	948	1,250	1,336		
E-627	75	131	221	225		
E-628	502	964	1,305	1,632		
E-631	20	37	54	58		
E-632	88	164	244	308		
E-633	412	1,023		1,605		
E-634	229	356	527	561		
E-635	53	76	114	127		
E-636	157	302	487	471		
E-637	16	30	41	54		
E-638	30	66	99	98		
E-639	20	46	56	70		
E-640	22	53	69	86		
E-641	56	123	140	197		
E-642	64	121	154	218		
E-643	104	215	260	374		
E-644	162	438	537	646		
E-645	22	57	69	88		
E-646	797	1,554	2,232	2,550		
E-647	333	710	783	1,116		
E-650	69	106	145	162		
E-658	306	581	857	1,071		
E-693	306	755	1,056	1,060		
E-696	306	704	993	1,040		
E-707	88	209	255	308		
E-714	109	229	305	360		
E-715	97	218	241	293		
E-718	14	29	41	42		
E-721	120	250		384		
E-725	322	788	1,095	1,063		
E-730	306	766	1,056	1,060		
E-731	161	424	525	615		
E-733	1,087	2,572	3,044	4,022		
E-734	1,793	3,905	5,389	6,276		
E-735	1,049	2,587	2,931	3,986		
E-736	118	311	448	425		
E-742	62	126	174	192		
E-743	61	139	201	238		
E-747	118	284	437	413		
E-748	302	1,096	2,258	2,115		
E-750	904	2,396	3,300	3,616		
E-751	118	239	330	360		
E-752	350	667	873	980		
E-753	118	290	351	348		
E-754	93	163	283	260		
E-755	156	385	376	437		
E-756	52	122	189	177		
E-757	12	28	37	40		
E-758	14	28	41	48		
E-759	22	43	45	62		
E-760	842	1,940	2,884	3,189		
E-761	36	69	95	112		
E-762	20	47		61		
E-763	124	264	364	403		
E-764	60	138	183	198		
E-765	42	73	113	116		
E-766	11	30		41		
E-767	1,483	3,708	4,894	5,361		
E-768	1,476	3,324	3,399	5,347		
E-769	21	40	52	64		
E-770	258	535	677	957		
E-819	20	15	34	58		

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
E-820	180	$ 270	$	$ 504		
E-823	891	727	1,048	1,106		
E-826	90	169	279	270		
E-829	20	40	44	56		
E-831	12	24	31	35		
E-832	11	28	37	39		
E-833	874	2,330	3,144	3,669		
E-834	20	47		64		
E-835	66	139	195	205		
E-838	20	29	44	51		
E-839	52	100	127	177		
E-840	20	39	57	70		
E-841	30	57	74	81		
E-843	23	41	53	60		
E-845	37	81	100	126		
E-848	849	1,848	2,881	2,772		
E-870	46	126	156	168		
E-871	46	106	129	170		
E-873	26	48	66	83		
E-875	170	376	588	544		
E-876	98	216	245	314		
E-879	120	270	392	372		
E-882	14	29	39	41		
E-888	669	2,109	2,868	3,085		
E-892	109	132	392	425		
E-895	98	203	274	314		
E-896	38	92	126	129		
E-897	79	148	221	265		
E-898	29	61	77	107		
E-899	67	156	204	218		
E-900	673	1,447	1,548	2,154		
E-901	9,420	16,485	27,189	28,260		
E-904	69	146	235	248		
E-908	54	146		216		
E-915	788	2,128	2,719	2,837		
E-920	270	486	567	729		
E-922	28	55	78	87		
E-925	360	882	1,188	1,440		
E-931	40	66	92	116		
E-933	20	30	42	59		
E-938	21	55		79		
E-944	1,746	1,640	2,043	2,638		
E-945	192	432	566	595		
E-949	292	403	518	605		
E-959	14	27	36	47		
E-964	913	2,287	3,841	3,378		
E-992	88	212		279		
E-1000	77	199	227	889		
E-1001	532	1,254	1,485	1,980		
E-1003	30	47	54	72		
E-1005	49	81	93	125		
E-1014	25	61	70	88		
E-1016	311	715		1,042		
E-1026	484	1,209	1,487	1,742		
E-1027	1,079	2,749	3,669	4,208		
E-1036	135	308	543	473		
E-1053	118	270	319	425		
E-1065	84	214	314	292		
E-1069	160	376	648	648		
E-1081	52	122	144	198		
E-1085	226	505	647	723		
E-1104	60	147	213	216		
E-1109	60	150		240		
E-1111	60	150	213	216		
E-1138	80	188	238	280		
E-1139	60	105	177	180		
E-1148	1,176	2,774	3,822	4,298		
E-1149	1,212	2,801	3,399	3,878		
E-1165	60	150	288	216		
E-1167	120	304		324		
E-1168	238	586	864	785		
E-1173	29	73	104	108		
E-1174	41	98	129	133		
E-1177	93	153	195	293		
E-1187	8,381	15,838	28,566	29,107		
E-1189	246	459	636	738		
E-1190	171	431	607	633		
E-1196	84	177		252		
E-1207	24	60	72	84		
E-1217	16	38	50	50		
E-1220	42	74	93	113		
E-1222	40	78		144		
E-1230	25	51	74	70		
E-1254	50	83	115	145		
E-1258	76	189	276	264		
E-1259	60	141	200	210		
E-1262	17	31	45	53		
E-1281	24	44	62	77		
E-1288	44	83	143	154		
E-1291	170	464	648	612		
E-1296	180	382	648	648		
E-1303	141	190	256	310		
E-1309	38	152	282	282		
E-1313	38	78	158	158		
E-1321	1,054	2,338	2,418	3,477		
E-1323	1,053	1,310	2,376	3,476		
E-1324	284	638		1,136		
E-1334	284	730	1,064	1,280		
E-1338	49	183	196	157		
E-1341	5,688	10,448	12,780	19,908		
E-1380	70	187	224			
E-1383	1,145	1,477	2,780	3,898		
E-1415	132	284		488		
E-1430	32	72		128		

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6448

No. 391 - Sheet 6.

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1921

List of Items on Which Comparisons Could be Made (Continued)

Description (a)	Quantity Purchased (b)	Total N. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
E-1431	40	$ 108	*$ 126	$ 152		
E-1432	40	103	* 126	148		
E-1433	90	213	* 266	315		
E-1434	40	111	* 144	156		
E-1440	28	53	* 59	87		
E-1450	31	71	* 95	101		
E-1453	63	98	* 170	202		
E-1466	48	67	* 89	110		
E-1470	40	100	* 120	150		
E-1477	52	127	* 185	192		
E-1478	53	135	* 188	196		
E-1483	11	27	* 41	42		
E-1487	260	369	* 481	624		
E-1488	306	734		* 1,117		
E-1492	118	305	437	* 413		
E-1503	28	45	* 71	73		
E-1507	99	244	351	* 337		
E-1522	2,275	4,778	* 5,460	6,825		
E-1525	280	883	* 696	1,078		
E-1526	66	165	* 208	231		
E-1539	38	53	* 82	87		
E-1542	41	92	* 119	127		
E-1544	30	59	* 72	87		
E-1549	120	282	408	* 408		
E-1550	555	1,415	* 1,776	2,137		
E-1563	1,228	1,781	* 2,210	2,947		
E-1588	20	38	* 53	62		
E-1591	19	29	51	* 51		
E-1592	50	98	135	* 135		
E-1609	24	53	* 64	83		
E-1610	25	59	* 64	76		
E-1620	18	49	* 45	62		
E-1621	10	26	* 30	37		
E-1626	57	115	* 154	165		
E-1629	31	78	* 87	118		
E-1631	42	107	* 118	149		
E-1632	55	137	* 124	162		
E-1646	65	158	* 192	208		
E-1648	30	50	* 54	72		
E-1650	65	174	* 195	237		
E-1652	10	25	* 30	36		
E-1654	17	41	* 52	55		
E-1657	2,683	3,488	* 4,829	5,903		
E-1659	20	56	* 56	74		
E-1661	86	181		* 284		
E-1663	22	61	78	* 76		
E-1666	20	34		* 65		
E-1667	20	53	* 56	70		
E-1668	65	160		* 231		
E-1669	20	46	* 50	76		
E-1672	118	315	* 384	425		
E-1674	29	58	* 62	70		
E-1675	80	208	* 186	284		
E-1676	16	32	* 47	59		
E-1677	29	61	* 70	104		
E-1678	13	36	* 47	60		
E-1680	15	38	* 38	53		
E-1682	375	844		* 1,331		
E-1683	450	1,055	* 1,103	1,553		
E-1684	80	140	* 204	232		
E-1685	43	127	* 127	157		
E-1688	20	34	* 48	64		
E-1691	118	320	* 366	484		
E-1692	43	92	* 103	138		
E-1693	43	97	* 116	118		
E-1706	345	794	* 949	1,208		
E-1707	116	249	* 313	394		
E-1712	26	60	* 71	83		
E-1718	1,201	2,656	* 2,769	3,723		
E-1731	118	233	* 301			
E-1743	141	358	* 479	550		
E-1749	49	160		* 174		
E-1753	170	418	* 527	663		
E-1755	119	274	* 405	417		
E-1767	60	129	* 159	195		
E-1774	26	35	* 56	57		
E-1783	25	45	* 58	66		
E-1794	13	27	* 33	38		
E-1804	4,180	7,196	* 10,032	14,003		
E-1806	4,452	8,459	* 10,462	14,914		
E-1818	20	43	* 44	50		
E-1833	10	26	* 31	33		
E-1838	18	43	* 39	50		
E-1839	76	186	* 217	255		
E-1855	30	71	* 92			
E-1857	30	50	* 63	78		
E-1864	160	336	* 416	480		
E-1866	22	47	* 63	66		
E-1867	66	152	* 188	208		
E-1870	22	50		* 62		
E-1873	22	42	* 53	68		
E-1874	354	1,044	* 1,133	1,168		
E-1936	172	479	* 507	645		
E-1947	50	108	* 148	190		
E-1949	119	291	452	* 428		
E-1968	89	222	* 289	294		
E-1970	114	289	* 419	437		
E-1982	178	411		* 641		
E-1988	118	280		* 448		
E-1997	65	166		* 231		
E-2000	173	452	* 467	545		
E-2018	62	123	* 164	189		
E-2024	35	75		* 102		
E-2025	35	72	* 86	98		

Description (a)	Quantity Purchased (b)	Total N. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
E-6027	25	$ 43	*$ 60	$ 70	$	$
E-6036	192	336	* 490	547		
E-6037	60	147	* 213	225		
E-6046	93	209		* 288		
E-6064	116	325	* 418	423		
E-6083	4,504	8,355		* 14,863		
E-6132	85	191	* 276	281		
E-6133	176	311	* 405	466		
E-6141	192	336	* 432	595		
E-6172	192	432	* 432	586		
E-6177	10	26	* 31	33		
E-6178	10	26	31	* 31		
F-10	1,212	3,022	* 3,030	4,363		
Repeating Coils -						
25-A	6,801	40,970	68,010	* 68,010		
25-B	91	546	910	* 910		
25-C	225	1,485	* 2,543	2,588		
26-A	360	1,136	1,800	* 1,800		
27-A	249	784	1,245	* 1,245		
27-F	87	263	435	* 435		
46-A	80	772	* 1,040	1,400		
47-A	37	179	* 241	296		
76-A	558	4,631	* 7,254	9,765		
Resistances -						
1-A	1,200	420	* 780	1,080		
1-C	1,206	482	* 784	1,085		
1-F	83	37	* 54	83		
1-G	356	178	* 265	445		
1-H	96	48	* 67	106		
5-C	53	54	53	* 53		
5-D	39	31	* 25	35		
5-AC	40	35	* 28	44		
18-A	257	103	* 167	193		
18-B	517	205	* 336	388		
18-C	157	63	* 102			
18-D	1,331	532	* 865			
18-F	180	72	* 117			
18-G	1,797	719	* 1,168	1,617		
18-H	62	25	* 40	56		
18-J	631	252	* 410	473		
18-K	725	290	* 471	544		
18-P	150	60	* 98			
18-Q	4,459	1,784	* 2,898			
18-R	63	25	* 41	47		
18-S	68	27	* 44	51		
18-T	1,028	411	* 668	771		
18-U	761	307	* 495			
18-AB	65	26	* 42	49		
18-AG	3,741	1,584	* 2,432	3,367		
18-AD	131	52	* 85	118		
18-AE	2,279	916	* 1,481	2,052		
18-AF	2,270	907	* 1,476	2,043		
18-AG	62	25	* 40	56		
18-AH	245	98	* 159	221		
18-AJ	1,506	608	* 979	1,355		
18-AK	490	196	* 319	368		
18-AM	728	294	* 473	655		
18-AN	2,277	911	* 1,480	2,049		
18-AP	184	79	* 120	166		
18-AQ	151	65	* 98	136		
18-AT	72	31	* 65	72		
18-AY	86	34	* 56			
18-BG	182	78	* 118	164		
18-BH	1,011	437	* 657	1,011		
18-BK	443	243	* 288	443		
18-BM	73	31	* 47	73		
18-BT	123	53	* 80	111		
18-CH	1,886	801	* 1,226	1,886		
18-CU	188	75	* 122			
18-CW	123	49	* 80			
19-A	3,734	1,867		* 3,734		
19-B	151	82		* 151		
19-C	10,045	5,014		* 10,045		
19-F	70	35		* 70		
19-H	427	214		* 427		
19-K	988	494		* 988		
19-M	202	101		* 202		
19-N	80	40		* 80		
19-AH	294	147		* 294		
19-AJ	483	241		* 483		
19-AK	1,805	903		* 1,805		
19-AN	706	353		* 706		
19-AP	82	41		* 82		
19-AY	470	259		* 705		
19-BA	471	259		* 707		
19-BB	358	197		* 537		
19-BM	4,276	2,352		* 6,414		
19-BT	593	272		* 890		
Retardation Coils -						
8-B	95	295	950	* 295		
8-C	19	67	190	* 59		
8-K	130	416	* 1,300			
8-L	400	1,520	4,000	* 1,240		
8-M	50	155	500	* 155		
8-P	80	243	800	* 260		
8-U	101	304	1,010	* 313		
8-J	68	292	680	* 221		
12-A	788	631	* 1,182	1,418		
12-F	170	159	* 255	306		
12-L	74	81	* 130			
12-S	69	165	* 104	124		
46-B	31	26	47	* 39		
46-D	103	98	155	* 129		
46-F	45	45	* 38	61		

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6449

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1951

List of Items on Which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total U. S. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Subscribers' Sets (Cont'd) -						
[illegible]	1,165	$ 1,072	$ 1,428	+$ 1,472	$	$
[illegible]						
[illegible]						
[illegible]					

NEW ENGLAND TELEPHONE AND TELEGRAPH COMPANY

1923

Actual Prices Paid Western Electric Company, Incorporated, for Paper Insulated Lead Covered Cable Under Standard Supply Contract

Versus

Prices of Competing Manufacturers on Same Classes of Material.

Description (a)	Number of Feet Purchased (b)	Total W. E. Price (c)	Total Lowest Competing Manufacturers Price (d)	Description (a)	Number of Feet Purchased (b)	Total W. E. Price (c)	Total Lowest Competing Manufacturers Price (d)
AMA-11	515	$ 36	$ 42	D-70624	472	$ 578	$ 677
AMA-16	16,900	1,141	1,337	D-70722	80	49	57
AMA-26	60,622	5,417	6,417	D-70733	600	714	837
AMA-51	62,162	8,592	10,066	D-70777	4,600	1,803	2,112
AMA-76	42,555	8,493	9,950	D-70780	2,200	655	767
AMA-101	108,700	25,760	30,180	D-70815	14,428	18,382	21,446
AMA-152	59,798	19,347	22,667	D-70834	250	392	459
AMA-202	67,500	28,072	32,889	D-70845	5,010	2,280	2,671
AMA-303	50,381	29,773	34,882	D-70914	2,800	1,274	1,493
AMA-404	12,050	9,299	10,895	D-70931	525	412	483
AMA-606	4,169	4,743	5,557	D-70965	130	50	59
AMB-26	15,570	2,266	2,655	D-71057	1,290	1,718	2,013
AMB-51	17,225	4,050	4,745	D-71060	1,450	866	1,015
AMB-76	26,390	8,505	9,964	D-71104	250	169	198
AMB-101	45,019	18,119	21,228	D-71135	7,215	4,878	5,715
AMB-121	863	409	479	D-71153	976	1,131	1,325
AMB-152	28,202	16,288	19,083	D-71179	7,498	2,766	3,241
AMB-202	17,744	13,688	16,037	D-71216	30,675	211,103	247,328
AMB-303	16,378	17,764	20,812	D-71217	800	2,131	2,497
ASA-404	22,027	15,447	18,098	D-71218	365	841	985
ASA-606	800	841	985	D-71266	8,259	9,827	11,513
ASA-909	2,723	4,115	4,821	D-71274	450	793	929
BMB-455	35,339	47,695	55,879	D-71275	200	442	518
M-1212	160,701	242,155	283,709	D-71294	175	78	91
MA-16	2,500	174	204	D-71301	300	186	218
MA-76	9,570	1,706	1,999	D-71314	305	165	193
MA-152	2,933	922	1,080	D-71398	1,100	534	626
MA-202	16,530	7,176	8,407	D-71519	18,100	16,270	19,062
MA-600	829	893	1,046	D-71520	116	100	117
MM-11	600	40	47	D-71521	3,686	4,288	5,024
MM-16	5,000	3,447	4,039	D-71622	400	1,013	1,187
MM-26	354,256	29,386	34,429	11 pr. quadded, 5 qds.			
MM-51	255,024	34,503	40,424	and 1 pr. 13 ga	125	47	55
MM-76	108,824	17,027	19,949	40 pr. quadded 19 ga	875	421	493
MM-101	115,757	22,310	26,138	89 pr. quadded, 30 qd. 13			
MM-152	63,791	17,283	20,249	ga, 14 qds. 16 ga, 1 pr. 19 ga	600	635	744
MM-202	49,898	17,484	20,484	105 prs. quadded	5,836	3,905	4,575
MM-303	30,094	15,070	17,656	110 prs. quadded 18 qd.			
MM-404	34,635	21,592	25,297	13 ga, 37 qd. 16 ga	600	645	756
MM-606	30,686	27,314	32,001	145 prs. quadded 22 qds.			
SA-606	30,596	31,448	36,844	16 ga, 101 prs. 19 ga	15,950	12,377	14,501
SA-909	299,069	434,495	509,054	166 prs. quadded 7 qds.			
SM-909	17,510	20,982	24,583	16 ga, 152 prs. 22 ga	700	435	510
SM-1212	1,714	2,625	3,075	256 prs. quadded 27 qds.			
TB-16	3,900	373	437	16 ga, 202 prs. 19 ga	1,160	1,311	1,536
TB-26	30,861	4,292	5,029	264 prs. quadded 27 qds.			
TB-51	1,150	193	226	16 ga, 105 qds. 19 ga	51,931	65,735	77,015
TB-50	70,037	16,274	19,067	271 prs. quadded 22 qds.			
TB-76	12,175	3,718	4,356	16 ga, 227 prs. 19 ga	11,549	14,140	16,566
TB-152	32,468	19,076	22,349	278 prs. quadded 19 qds.			
TB-202	15,864	11,606	13,598	16 ga, 120 qds. 19 ga	76,121	92,728	108,640
TB-303	8,721	8,927	10,459	288 prs. quadded 19 qds.			
TM-101	600	488	572	16 ga, 125 qds. 19 ga	1,160	1,417	1,660
TM-152	300	336	394	299 prs. quadded 17 qds.			
TJ-41	600	399	467	16 ga, 16 qds. 253 prs. 19 ga	29,100	32,383	37,940
D-69111	17,134	19,833	23,236	420 prs. quadded 268 prs.			
D-70195	3,049	2,217	2,597	16 ga, 152 prs. 22 ga	169	185	217
D-70247	160	66	77	722 prs. quadded 419 prs.			
D-70337	925	56	66	16 ga, 303 prs. 22 ga	1,904	2,468	2,892
D-70350	116	163	191	Miscellaneous	14,134	9,962	11,671
D-70371	4,000	1,204	1,411				
D-70551	650	518	607	Total		$1,852,479	$2,170,362
D-70607	135	166	194	Per Cent of W.E. Total Price		100%	117.16%

No. 391 - Sheet 9.

10895

COMPANY WIDE CASE -- COX EXHIBIT A-7

STUDY OF COST OF TELEPHONE SUPPLIES

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY.

1923

Outline of Study

This study covers all manual telephone apparatus and lead covered cable purchased by the Chesapeake and Potomac Telephone Company of Baltimore City from the Western Electric Company, Inc., during 1923. It amounts to $1,016,680 of which $806,278 is for telephone apparatus, and $210,402 for lead covered cable including freight.

It shows that these purchases, if made from manufacturers competing with the Western Electric Company, Inc., would have cost the Chesapeake and Potomac Telephone Company of Baltimore City at least $1,144,998 which is $128,318 or 12.62% more than the actual cost from the Western Electric Company, Inc., under the Standard Supply Contract.

Telephone Apparatus.

The Kellogg Switchboard and Supply Company, Chicago, Ill., the Stromberg-Carlson Telephone Manufacturing Company, Rochester, N. Y., the Cook Electric Company, Chicago, Ill., and the Reliable Electric Company, Chicago, Ill., are the principal manufacturers of telephone apparatus competing with the Western Electric Company, Inc.

Purchases of telephone apparatus which were compared with similar apparatus manufactured by competing firms amount to $355,075 which is 35% of the total purchases studied. The lowest price at which this could have been purchased from competing manufacturers is $416,520 which is $61,445 or 17.30% more than the actual cost.

Purchases on which no comparisons were made amount to $451,203 which is 45% of the total purchases studied. It was assumed on this class of material that the competing prices would have been the same as the actual cost. This is more than fair for the study shows that on items on which adequate comparisons could be made, the competing price would have been 17.30% higher.

The Western Electric prices are f.c.b. Washington. Kellogg, Stromberg-Carlson, Cook, and Reliable prices are f.o.b. Chicago and Rochester. To make the comparison fair the freight from the f.o.b. points of the competing manufacturers was estimated at $3,644 and added to the competing prices.

If the Chesapeake and Potomac Telephone Company of Baltimore City had purchased its apparatus direct from concerns other than the Western Electric Company, Inc., it would have had to incur purchasing and warehousing expense which it did not incur on purchases from the Western Electric Company, Inc. This expense is estimated at 4% of the total apparatus purchased or $32,251 and this amount is added to the lowest price of competing manufacturers.

Summarizing we find that the cost of similar apparatus, if purchased at the lowest prices of competing manufacturers, would have been at least $903,618 which is $97,340 or 12.07% more than the actual cost of these purchases from the Western Electric Company, Inc.

Lead Covered Cable.

Lead covered cable purchases amount to $201,965 which is 20% of the total purchases studied. These prices are f.o.b. the Hawthorne, Ill. factory of the Western Electric Company, Inc. The lowest price of other manufacturers for similar material would have been $236,602 which is $34,637 or 17.15% more than the actual cost. This difference in price would be partly offset by lower freight charges from the competing factories that are located in the East. The estimated freight charge amounts to $8,437 from Hawthorne and to $4,778 from the competing factories. This reduces the difference in the cost of cable to $30,978.

Summarizing we find that the cost of cable if purchased from competing manufacturers would have been at least $241,380 which is $30,978 or 14.72% more than the actual cost.

10896 6152

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY

1923

Actual Prices Paid Western Electric Company, Incorporated
Under Standard Supply Contract

Versus

Lowest Prices of Competing Manufacturers on Same Classes of Material

(a)	Per Cent of Total Purchases (b)	W. E. Prices (c)	Lowest Prices of Competing Manufacturers (d)	Saving Under Supply Contract Amount (e)	Saving Under Supply Contract Per Cent (f)
Telephone Apparatus -					
Items Compared	35	$ 355,075	$ 416,520	$ 61,445	17.30
*Items Not Compared	45	451,203	451,203		
Freight			3,644	3,644	
Purchasing and Warehousing on Total Purchases			32,251	32,251	
Total		$ 806,278	$ 903,618	$ 97,340	12.07
Lead Covered Cable	20	$ 201,965	$ 236,602	$ 34,637	17.15
Freight		8,437	4,778	ƒ 3,659	
Total		$ 210,402	$ 241,380	$ 30,978	14.72
Grand Total		$1,016,680	$1,144,998	$128,318	12.62

* Classification of non-comparable items -

P.B.X. Switchboards		
Frameworks, Assembly, Wiring, etc.		$ 27,955
Central Office Switchboards		
Engineering and Drafting		1,225
Installation Charges		107,010
Frames and Racks		28,773
Equipment specifications and drawings		30,275
Miscellaneous equipment		20,153
Factory Cabling		5,841
Restricted Apparatus		9,424
Piece Parts		2,715
Miscellaneous		5,382
No Similar Items Manufactured by Competing Firms -		
Cable Terminals	$ 24,852	
Coin Collectors	20,695	
Cords	5,374	
Fuses	6,007	
Keys	8,511	
Lead Covered Interior Cable	8,972	
Message Registers	7,982	
Protectors	24,439	
Relays	13,281	
Subscribers' Sets	9,473	
Switchboard Cable	47,254	
Other	35,610	212,450
Total		$451,203

ƒ Indicates that cost under Standard Supply Contract is higher.

No. 369 - Sheet 2.

10897

THE AUTOMATIC AND PUBLIC TELEPHONE COMPANY OF MANCHESTER CITY.

1921.

Actual Prices Paid Western Electric Company, Incorporated,
for Telephone Apparatus Under Standard Quantity Contract

Terms

Prices of Competing Manufacturers on Same Classes of Material.

List of Items on Which Comparisons Could be Made.

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Strowger-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Auto Transformer -						
2-A	44	$ 328	$ 396	$ 440	$	$
3-A	49	392	490	• 490		
Batteries -						
Blue Bell	65,995	16,340	• 18,756	19,139		
Battery Box -						
1-A	1,225	1,103	• 1,250			
Bridging Connectors -						
1	4,000	168	475	722	• 456	
2	11,496	323		1,733	• 1,197	
3	5,625	364	546	854	• 539	
4	3,475	365	546	553	• 349	
Cable Terminals -						
14-B	1,785	9,300		11,870	•11,146	12,846
16-B	1,599	13,368		16,653	•15,874	17,361
16-D	415	4,132		5,125	• 4,877	5,975
Combination Jack and Signal -						
32-C	15	30	• 44	45		
Condensers -						
21-B	368	350	368	• 368		
21-C	2,500	2,397	2,631	• 2,631		
21-K	371	445	370	• 370		
21-M	154	77	118	• 87		
21-N	154	126	148	• 148		
21-P	33	227	228	• 228		
Connecting Blocks -						
5-B	110	127		• 158		
6-B	435	888		• 888		
7-B	73	151		• 183		
8-B	69	1,349		• 1,526		
Cords -						
87	2,288	2,058	• 2,345			
87-A	370	611	• 682	693		
87-B		44	• 46			
87-C		13	• 13			
87-D		14	• 21			
87-E		159	• 248			
88 6'	6,542	6,273	• 7,806	8,222		
88 6'	1,739	1,343	• 1,780			
88 6'	5,465	6,383	• 8,267	8,731		
89	1,053	561	714	717		
116	16	11	14	• 14		
117	1,881	158	359	• 223		
118	2,562	141	333	• 198		
119	16,312	4,364	• 4,364	5,327		
120	13,114	8,488	• 8,971	10,939		
Cord Pendants						
7	1,607	42	• 64	80		
Cord Weights -						
103	36	20	• 10			
111	56	16	20	• 20		
116	144	48	50	• 50		
119	2,849	826	997	• 997		
Designation Strips -						
1-B	96	19		• 132		
2-B	102	17		• 138		
Desk Stands -						
20-AL	10,549	37,871	48,525	443,851		
Drops -						
324	10	16	• 21	25		
328	132	224	• 272	468		
Flameproof Wire -						
F.P. 20 gp. Pr.	30,000'	772		• 712		
F.P. 22 gp. single	72,000'	488		• 561		
" 22 gp. Pr.	1,260,000'	17,010	• 15,523	15,921		
" 22 gp. triple	333,951'	10,684	12,195	•12,812		
Fuses -						
7-A	6,144	617	734	664	• 459	721
12-A	31,200	4,056	3,135	3,498	• 3,135	3,650
11-A	3,100	419	276	345	• 276	345
14-A	2,832	77	• 80	84		
Gongs -						
1-A	35	573	• 588	• 68		
2-A	3	137	• 137			
3-A	2	44	• 44	• 28		
4-A		32	36	• 34		
Generators -						
22-A	110	385	• 531	605		
42-A	30	97	• 111	120		
Hand Grips -						
17-A	2,366	848	331		• 317	
Heaters -						
1-C	6	39	• 84			
Interrupters -						
8-A	1	29	• 32			
9-A	4	116	• 128			
10-A	2	62	• 64			
Jacks -						
1	25,370	7,304	• 8,476	10,357		
2	30	12	• 15	• 15		
3	30	22	• 24			
4	42,720	12,288	• 11,812	14,718		
5	1,350	76	• 332	• 332		
6	1,470	388	• 457	• 457		
7	1,470	112	• 378	• 378		
8	1,470	36	• 378	• 378		
9	1,470	37	• 191	• 378		
10	1,470	37	• 191	• 378		
11-A	45	23	• 47			
12-A	70	23	• 70			

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Strowger-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Jacks (Cont'd) -						
13-A	72	0	0	0	0	0
14-A	128	• 128	• 128			
15-A	128	128	128	• 139		
16-A	85	128	128			
17	10	128	• 128			
18-A	10	128	• 128			
19-A	2,547	2,128	3,831	• 2,547		
20	100	47		• 98		
Jack Fastener -						
19	328	26		• 33		
Keys -						
69-A	131	128	• 128			
70-A	62	96	128	• 96		
72-A	128	128	128	• 128		
169-A	6	128	128			
156-A	12	128	128			
156-A	111	128	128			
161-A	72	128	128			
161-A	128	128	128			
161-A	84	128	5,128	• 4,488		
161-A	84	2,128	• 2,128	• 1,988		
161-A	12	128	128			
161-A	12	128	128			
161-A	10	128	128			
161-A	12	128	128			
161-A	12	128	128			
161-A	12

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY

1921

List of Items on Which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays -						
[illegible]	47	$ 148	$ 108	$ 115	$	$
114-A	129	303	274	390		
114-AB	20	41	41	66		
114-AC	132	268	270	364		
114-AD	10	25	25	41		
114-AE	8	14	15	18		
114-AF	18	41	48	60		
114-B	5	12	14	16		
114-BA	11	24	25	28		
114-BB	5	12	13	17		
114-BC	6	13	16	20		
114-BD	19	48	44	52		
114-BE	4	11	11	14		
114-BF	11	28	28	45		
114-BG	10	23	27	33		
114-BH	10	21	23	26		
114-BI	10	24	28	30		
114-BJ	11	25	29	37		
114-F	44	123		166		
125-A	13	35	43			
125-B	7	19	23	18		
125-C	12	33	32	41		
125-D	16	45	58	44		
125-AJ	15	45	48	62		
149-A	18	36	35	50		
149-B	25	47	57	76		
149-F	54	118	128	177		
149-G	8	17	19	26		
149-AF	6	14	16			
160-A	108	227	250	397		
160-B	101	268	218	354		
160-AC	6	17	13	21		
160-AF	5	13	11	16		
178-J	10	25	27	34		
178-AA	3	19	17	25		
178-AF	808	2,060	2,000	3,091		
178-AG	13	40	34	53		
178-AH	10	28	33			
178-AK	10	30	24	36		
189-D	237	268		391		
A-1	3,444	5,304	8,093	11,021		
A-2	3,448	4,269	6,196	8,241		
A-6	15	20	39	41		
A-7	20	30	63	58		
A-8	15	21	41	40		
A-25	573	831	1,461	1,834		
A-26	568	653	1,022	1,363		
A-49	241	417	554	590		
A-50	148	216	256	312		
B-1	752	1,373	1,580	2,388		
B-2	584	1,139	1,270	1,854		
B-3	71	142	154	233		
B-4	5	10	10	13		
B-5	11	22	21	29		
B-6	10	20	30	32		
B-9	174	283	334	445		
B-10	186	318	335	409		
B-13	10	22	21	29		
B-15	56	100	101	123		
B-16	26	47	47	70		
B-21	102	173	201	273		
B-29	7	14	20	21		
B-31	30	57	69	74		
B-36	38	65	68	84		
B-40	210	465	457	761		
B-41	11	26	40	40		
B-43	64	115	123	171		
B-50	13	35	50	50		
B-51	8	20	23	26		
B-53	30	60	59	95		
B-57	229	458	452	693		
B-59	129	345	502	551		
B-69	361	776	740	1,047		
B-73	23	59	62	85		
B-86	14	40	52	59		
B-87	41	72	81	110		
B-88	41	72	79	110		
B-90	43	86	100	137		
B-91	10	20	30	32		
B-97	21	42	56	69		
B-98	4	11	14	14		
B-100	91	248	357			
B-102	41	80	89	120		
B-144	23	61	60	79		
B-151	10	25		32		
B-152	6	11	13	18		
B-[illegible]	10	24	27	30		
B-[illegible]	48	103	124	176		
B-[illegible]	33	71	64	95		
B-[illegible]	7	14	13	19		
B-[illegible]	337	775	885			
B-4	731	1,243	1,572	2,156		
B-5	171	248	470	462		
B-6	171	308	393	445		
B-7	41	92	111	111		
B-8	140	238	413	413		
B-9	23	30	43	51		
B-24	132	213	304	337		
B-28	181	326	398	416		
B-31	27	46	62	72		
B-34	120	235	276	318		
B-78	10	17	21	26		
B-80	37	88	113	120		
B-90	68	119	163	170		
B-92	102	143	189	224		
B-98	35	74	79	109		
B-104	69	140	176	197		
B-106	53	126	162	172		

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
B-114	22	$ 33	$ 51	$ 54	$	$
B-119	5	12	14	16		
B-137	8	14	18	20		
B-141	11	23	32	33		
B-157	9	18	22	30		
B-170	172	350	361	447		
B-179	10	18	22	26		
B-182	53	117	164	201		
B-189	18	16	26	29		
B-194	119	208	220	274		
B-199	80	116	144	176		
B-200	61	109	165	168		
B-201	35	78	88	117		
B-203	61	110	125	177		
B-207	15	29	34	38		
B-214	13	24	35	36		
B-217	8	19	23	28		
B-219	8	14	18	25		
B-220	9	18	23	28		
B-224	32	69	82	101		
B-225	7	14	19	25		
B-226	18	33	44	51		
B-249	86	125	198	211		
B-250	18	39	54	55		
B-254	5	12	14	19		
B-255	10	21	22	31		
B-259	107	203	300	364		
B-262	12	17	25	26		
B-265	8	18	27	26		
B-267	7	14	16	19		
B-283	41	70	90	125		
B-287	18	43	54	55		
B-305	51	117	148	158		
B-306	9	19	22	30		
B-310	10	20	22	31		
B-311	10	15	19	22		
B-315	38	84	106	133		
B-324	76	141	201	247		
B-336	8	19	24	25		
B-341	12	25	36	37		
B-346	39	55	99	105		
B-380	26	43	60	64		
B-399	31	65	91	92		
B-420	11	24		32		
B-433	21	36	54	55		
B-437	11	23	31	34		
B-458	24	26	36	41		
B-463	6	13	18	18		
B-467	13	20	28	30		
B-487	22	40	56	57		
B-488	22	39	48	51		
B-494	19	45	47	61		
B-496	22	51	55	70		
B-497	23	54	63	78		
B-499	22	53	61	75		
B-502	14	31	37	43		
B-508	12	31	36	41		
B-512	12	25	31	34		
B-516	6	14	18	20		
B-523	10	13	20	22		
B-531	46	109	140	150		
B-533	12	30	32	43		
B-551	13	19	23	29		
B-561	17	40	50	53		
B-564	9	23	24	31		
B-588	12	30	32	43		
B-596	12	26	34	38		
B-600	10	21	30	33		
B-604	15	39	45	56		
B-613	10	24	33	35		
B-651	61	125	150			
B-676	15	36	35	50		
B-686	10	20	28	32		
B-697	13	29	43	43		
B-698	10	21	28	35		
B-700	12	23	25	32		
B-707	10	24	29	35		
B-714	10	21	28	33		
B-715	10	23	26	30		
B-716	10	20	28	28		
B-717	10	22	29	31		
B-718	10	21	29	30		
B-745	12	19	32	38		
B-751	16	38	50	56		
B-786	10	20	29	29		
B-788	5	11	15	19		
B-804	20	50	66	75		
B-805	807	1,816	1,856	2,865		
B-820	100	210	255	315		
B-838	13	29	30	33		
B-843	11	20	26	29		
B-853	10	22	27	34		
B-900	17	37	39	54		
B-913	12	31	36	40		
B-935	26	38	55	77		
B-946	12	28	40	40		
B-954	22	56	70	74		
B-958	12	27	28	40		
B-959	6	14	16	20		
B-966	12	24	31	35		
B-970	9	15	19	21		
B-971	18	39	51	57		
B-972	12	24	24	38		
B-977	10	24	21	33		
B-978	22	45	50	66		
B-979	18	40	41	58		
B-980	12	28	28	40		
B-981	20	42	46	71		

Sheet 4.

10899

0455

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY

1921

List of Items on Which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
[illegible]	14	$ 33	*$ 39	$ 49	$	$
[illegible]	14	38	* 41	53		
[illegible]	8	21	* 25	30		
[illegible]	12	32	* 38	39		
[illegible]	16	42	* 53	58		
[illegible]	22	53	* 50	73		
[illegible]	25	63	* 75	79		
[illegible]	12	29	* 27	35		
[illegible]	8	20	* 24	30		
[illegible]	30	51	* 81	83		
[illegible]	10	24	* 29	35		
[illegible]	8	19	* 25	26		
[illegible]	10	22	* 22	31		
[illegible]	14	50	58	* 54		
[illegible]	21	48	* 59	68		
[illegible]	22	50	* 53	68		
[illegible]	8	19	* 23	27		
[illegible]	13	35	* 38	46		
[illegible]	44	92	* 92	130		
[illegible]	14	30	* 26	31		
[illegible]	14	31	* 34	43		
[illegible]	81	154	* 170	219		
[illegible]	11	27	* 36	37		
[illegible]	10	19	* 26	27		
[illegible]	11	28	* 30	38		
[illegible]	17	36	* 42	49		
[illegible]	19	37	* 51	61		
[illegible]	48	70	* 89	110		
[illegible]	12	25	* 31	36		
[illegible]	6	11	* 15	16		
[illegible]	12	29	* 25	38		
[illegible]	11	38	* 31	40		
[illegible]	10	18	* 22	25		
[illegible]	88	136	* 158	211		
[illegible]	12	25	* 29	34		
[illegible]	22	52	* 55	65		
[illegible]	12	37	* 32	43		
[illegible]	22	60	* 64	75		
[illegible]	11	23	* 30	36		
[illegible]	12	28	* 28	34		
[illegible]	12	26	* 31	37		
[illegible]	9	26	* 26	32		
[illegible]	6	13	* 16	21		
[illegible]	7	16	* 18	21		
[illegible]	12	28	* 35	38		
[illegible]	18	45	* 49	59		
[illegible]	5	10	* 11	14		
[illegible]	39	113	138	* 135		
[illegible]	30	50	* 66	75		
[illegible]	16	38	* 37	42		
[illegible]	12	25	* 25	29		
[illegible]	100	180	* 260	300		
[illegible]	6	15	* 15	17		
[illegible]	4	10	* 10	14		
[illegible]	16	31	46	* 46		
[illegible]	5	12	15	* 15		
[illegible]	9	17	* 19	25		
[illegible]	6	16	* 15	21		
[illegible]	6	14	* 17	20		
[illegible]	6	11	* 14	15		
[illegible]	10	14	* 20	27		
[illegible]	8	20	* 24	25		
[illegible]	81	222	* 186	271		
Repeating Coils -						
25-A	146	981	1,460	* 1,460		
25-B	52	312	520	* 520		
25-C	62	420	* 701	713		
26-A	6	20	30	* 30		
27-A	5	17	25	* 25		
27-F	44	160	230	* 230		
76-A	52	432	* 676	910		
Resistances -						
1-C	64	26	* 42	58		
1-D	52	26	* 36	57		
18-B	30	13	* 20	23		
18-C	88	39	* 57			
18-D	413	144	* 268	378		
18-F	60	24	* 39	45		
18-G	427	178	* 278			
18-H	75	30	* 49	56		
18-I	59	27	* 38	44		
18-J	487	201	* 317			
18-K	84	11	* 16			

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Resistances (Cont'd) -						
18-AC	693	$ 280	*$ 450	$ 684	$	$
18-AD	44	19	* 29	40		
18-AE	347	148	* 239	330		
18-AF	395	159	* 257	356		
18-AJ	512	208	* 333	441		
18-AK	184	49	* 68	78		
18-AM	137	59	* 89	123		
18-AN	33	13	* 21	30		
18-AO	36	[illegible]	* 23	32		
18-BA	29	12	* 20	32		
18-BM	35	15	* 23	35		
19-A	199	96		* 199		
19-C	421	201		* 421		
19-K	21	10		* 21		
19-AD	20	10		* 20		
19-AE	24	12		* 24		
19-AJ	50	25		* 50		
19-AM	56	26		* 56		
Retardation Coil -						
8-B	31	96	310	* 96		
8-C	4	14	40	* 12		
8-L	21	80	210	* 65		
8-M	3	12	30	* 10		
8-P	16	62	160	* 52		
12-A	44	37	* 66	79		
12-F	78	62	* 117	140		
12-G	19	35	* 29	34		
46-F	30	30	* 26	41		
46-G	288	288	432	* 389		
47-B	18	15	22	* 23		
47-C	25	39	38	* 34		
47-F	41	57	* 51	113		
47-T	25	40		* 75		
54-C	40	74	* 60	84		
54-D	848	1,607	* 1,302	2,345		
Ringers -						
6-B	22	41	* 49	51		
7-A	24	38	* 49	50		
8-A	97	155	* 190	194		
38-B	101	187	226	* 207		
51-A	10	16	19	* 18		
51-B	10	19	23	* 21		
Signals -						
4-J	1,157	1,620	* 2,592			
34-B	50	83	* 112			
Subscribers' Sets -						
43-F	341	959	1,586	* 1,500		
43-AD	45	140	* 209			
270-K	5	33	* 38			
300-K	165	1,568	1,601	* 1,436		
303-A	90	428	* 693			
315-B	596	3,836	4,948	* 4,837		
315-E	491	3,658	4,370	* 4,272		
317-F	601	6,226	* 7,753	8,083		
317-AM	69	597	* 835	876		
317-BB	68	592	* 823	864		
390-A	84	491	* 587	819		
390-C	10	59	* 70	98		
390-D	52	328	* 348			
390-J	185	1,082	* 1,293			
533-A	237	1,197	1,813	* 1,588		
534-A	10,597	41,898	59,873	*55,104		
534-D	9	35	49	* 47		
Switchboard Cable -						
1188	25	49		* 57		
Terminal Strips -						
35	79	126	* 182		238	
36	187	340	* 524		716	
38	108	147	* 248		126	
39	246	386	* 689		933	
65	194	320			* 483	
83	56	109	* 144			
88	5	11	* 14		20	
92	25	33	* 58		75	
93	247	387	* 692		930	
100-B	5	10	* 14		19	
Tools -						
257	13	26	* 13	21		
Transmitter Arms -						
50-C	91	606	* 495			
Miscellaneous		167		* 293		
"		147	* 234			
"		987	* 1,236	1,446		

	Total W. E. Price	Total Kellogg Price	Total Stromberg-Carlson Price	Total Cook Electric Price	Total Reliable Electric Price	Total Lowest Competing Price
Kellogg Total Price and Comparable W. E. Price	$317,758	$387,979				
Per Cent of W. E. Price	100%	122.10%				
Stromberg-Carlson Total Price and Comparable W. E. Price	$337,417		$413,724			
Per Cent of W. E. Price	100%		125.58%			
Cook Electric Total Price and Comparable W. E. Price	$ 35,975			$44,896		
Per Cent of W. E. Price	100%			124.80%		
Reliable Electric Total Price and Comparable W. E. Price	$ 34,389				$43,999	
Per Cent of W. E. Price	100%				127.92%	
W. E. Total Price and Lowest Competing Price	$355,075					*$416,589
Per Cent of W. E. Total Price	100%					117.34%

* Lowest price of competing manufacturers.

10900

6456

No. 369 - Sheet 5.

CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF BALTIMORE CITY

1923

Actual Prices Paid Western Electric Company, Incorporated, for Paper Insulated Lead Covered Cable Under Standard Supply Contract

Versus

Prices of Competing Manufacturers on Same Classes of Material.

Description (a)	Number of Feet Purchased (b)	Total W. E. Price (c)	Total Lowest Competing Manufacturers Price (d)
ANA-51	48,000'	$ 6,497	$ 7,611
ANA-101	10,500'	2,430	2,847
ANA-202	21,865'	9,340	10,942
ANA-303	700'	421	493
ANA-404	10,700'	8,172	9,574
ANA-606	2,760'	3,154	3,695
ANB-26	2,000'	289	339
ANB-51	30,000'	7,052	8,261
ANB-101	11,100'	4,013	4,701
ANB-202	4,775'	3,617	4,237
ANB-303	6,325'	6,373	7,466
ASA-909	4,238'	6,509	7,625
NM-26	12,500'	925	1,084
NM-51	160,000'	18,723	21,934
NM-101	26,500'	5,045	5,910
NM-202	21,853'	7,405	8,675
NM-404	12,600'	7,335	8,593
NM-600	1,660'	1,478	1,731
M-1212	441'	65,867	77,163
SA-909	20,218'	29,573	34,645
TJ-76	600'	639	749
Qumdded 3911	11,443'	7,108	8,327
Total		$201,965	$236,602
Per Cent of W. E. Total Price		100%	117.15%

No. 369 - Sheet 6.

10901

STUDY OF COST OF TELEPHONE SUPPLIES

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF VIRGINIA

1924

Outline of Study

This study covers all manual telephone apparatus and lead covered cable purchased by the Chesapeake and Potomac Telephone Company of Virginia from the Western Electric Company, Inc., during 1924. It amounts to $586,828 of which $333,640 is for telephone apparatus, and $253,188 for lead covered cable including freight.

It shows that these purchases, if made from manufacturers competing with the Western Electric Company, Inc., would have cost the Chesapeake and Potomac Telephone Company of Virginia at least $702,216 which is $115,388 or 19.66% more than the actual cost from the Western Electric Company, Inc., under the Standard Supply Contract.

Telephone Apparatus.

The Kellogg Switchboard and Supply Company, Chicago, Ill., the Stromberg-Carlson Telephone Manufacturing Company, Rochester, N. Y., the Cook Electric Company, Chicago, Ill., and the Reliable Electric Company, Chicago, Ill., are the principal manufacturers of telephone apparatus competing with the Western Electric Company, Inc.

Purchases of telephone apparatus which were compared with similar apparatus manufactured by competing firms amount to $156,625 which is 27% of the total purchases studied. The lowest price at which this could have been purchased from competing manufacturers is $190,302 which is $33,677 or 21.50% more than the actual cost.

Purchases on which no comparisons were made amount to $177,015 which is 31% of the total purchases studied. It was assumed on this class of material that the competing prices would have been the same as the actual cost. This is more than fair for the study shows that on items on which adequate comparisons could be made, the competing price would have been 21.50% higher.

The Western Electric prices are f.o.b. Washington. Kellogg, Stromberg-Carlson, Cook, and Reliable prices are f.o.b. Chicago and Rochester. To make the comparison fair the freight from the f.o.b. points of the competing manufacturers was estimated at $1.705 and added to the competing prices.

If the Chesapeake and Potomac Telephone Company of Virginia had purchased its apparatus direct from concerns other than the Western Electric Company, Inc., it would have had to incur purchasing and warehousing expense which it did not incur on purchases from the Western Electric Company, Inc. This expense is estimated at 4% of the total apparatus purchased or $13,346 and this amount is added to the lowest price of competing manufacturers.

Summarizing we find that the cost of similar apparatus, if purchased at the lowest prices of competing manufacturers, would have been at least $382,363 which is $48,725 or 14.60% more than the actual cost of these purchases from the Western Electric Company, Inc.

Lead Covered Cable.

Lead covered cable purchases amount to $242,407 which is 42% of the total purchases studied. These prices are f.o.b. the Hawthorne, Ill. factory of the Western Electric Company, Inc. The lowest price of other manufacturers for similar material would have been $312,147 which is $69,740 or 28.77% more than the actual cost. This difference in price would be partly offset by lower freight charges from the competing factories that are located in the East. The estimated freight charge amounts to $10,781 from Hawthorne and to $3,701 from the competing factories. This reduces the difference in the cost of cable to $66,660.

Summarizing we find that the cost of cable if purchased from competing manufacturers would have been at least $319,848 which is $66,660 or 26.33% more than the actual cost.

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF VIRGINIA

1924

Actual Prices Paid Western Electric Company, Incorporated
Under Standard Supply Contract

Versus

Lowest Prices of Competing Manufacturers on Same Classes of Material

(a)	Per Cent of Total Purchases (b)	W. E. Prices (c)	Lowest Prices of Competing Manufacturers (d)	Saving Under Supply Contract Amount (e)	Saving Under Supply Contract Per Cent (f)
Telephone Apparatus -					
Items Compared	27	$156,625	$190,302	$33,677	21.50
*Items Not Compared	31	177,015	177,015		
Freight			1,705	1,705	
Purchasing and Warehousing on Total Purchases			13,346	13,346	
Total		$333,640	$382,368	$48,728	14.60
Lead Covered Cable	42	$242,407	$312,147	$69,740	28.77
Freight		10,781	7,701	∮ 3,080	
Total		$253,188	$319,848	$66,660	26.33
Grand Total		$586,828	$702,216	$115,388	19.66

* Classification of non-comparable items -

P.B.X. Switchboards		
Frameworks, Assembly, Wiring, Etc.		$ 7,733
Central Office Switchboards		
Installation Charges		35,024
Frames and Racks		9,544
Equipment Specifications and Drawings		7,770
Miscellaneous Equipment		3,433
Factory Cabling		8,381
Restricted Apparatus		4,260
Piece Parts		6,983
Miscellaneous		8,036
No Similar Items Manufactured by Competing Firms -		
Cable Terminals	$7,996	
Coin Collectors	9,102	
Cords	2,901	
Keys	3,609	
Lead Covered Interior Cable	2,046	
Protectors	8,312	
Subsets	8,732	
Switchboard Cable	25,091	
Test Sets	2,924	
Other	15,138	
Total		85,851
		$177,015

∮ Indicates that cost under Standard Supply Contract is higher.

No. 425 - Sheet 2.

10903

[illegible] AND [illegible] COMPANY OF VIRGINIA

[illegible]

List of Items on which Comparisons Could be Made (Continued).

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Relays (Cont'd) -						
[illegible]	15	$ 29	$ 59	*$ 53	$	$
[illegible]	13	27	* 34	48		
[illegible]	29	76	* 96			
[illegible]	20	60	* 65	81		
[illegible]	10	29	* 23	29		
[illegible]	20	30	* 49	57		
[illegible]	3	6	* 7	11		
[illegible]	29	61	* 69	104		
[illegible]	26	55	* 58	89		
[illegible]	119	309	* 518	664		
[illegible]	5	10	* 14	19		
[illegible]	7	19	* 17	24		
[illegible]	278	648	* 730	1,036		
[illegible]	4	8	* 11	16		
[illegible]	40	44		* 66		
A-1	2,118	3,060	* 4,660	6,778		
A-2	2,111	2,426	* 3,800	5,066		
A-25	4	5	* 10	13		
A-49	12	14	* 28	29		
A-50	15	16	* 27	33		
B-1	439	849	* 955	1,350		
B-2	17	27	* 37	52		
B-3	31	62	* 67	98		
B-4	6	10	* 16	18		
B-9	52	86	* 100	134		
B-10	14	20	* 25	31		
B-25	3	5	* 8	10		
B-36	11	19	* 20	24		
B-40	17	32	* 37	60		
B-53	28	55	* 58	86		
B-59	5	13	* 20	21		
E-4	13	19	* 28	38		
E-5	59	73	* 150	159		
E-6	6	9	* 14	17		
E-7	18	36	49	* 49		
E-24	4	6	* 9	10		
E-34	27	47	* 69	77		
E-80	28	63	* 85	91		
E-90	40	64	* 90	100		
E-92	11	14	* 20	24		
E-104	14	25	* 36	41		
E-147	21	32	* 38	50		
E-153	6	8	* 14	15		
E-182	40	90		* 142		
E-229	41	62	* 74	98		
E-265	7	16	24	* 23		
E-267	7	14	* 16	19		
E-315	12	22	* 34	42		
E-804	266	612	* 838	998		
E-805	281	578	* 703	998		
E-1543	20	29	* 36	48		
Repeating Coils -						
25-A	111	666	1,110	* 1,110		
25-B	7	46	* 79	81		
27-C	7	22	35	* 35		
47-A	4	17	* 26	32		
76-A	19	158	* 247	333		
Resistances -						
18-D	31	12	* 20			
18-E	43	17	* 28	39		
18-J	23	71	* 15	17		
18-K	20	8	* 13	15		
18-AC	181	40	* 66	91		
18-AE	89	34	* 58	80		
18-AF	20	8	* 13	18		
19-A	50	25		* 50		
19-C	460	229		* 460		
19-K	40	18		* 40		
Retardation Coils -						
8-D	4	12	40	* 12		
8-E	4	13	* 40			
8-L	4	15	40	* 12		
8-P	15	58	150	* 49		

Description (a)	Quantity Purchased (b)	Total W. E. Price (c)	Total Kellogg Price (d)	Total Stromberg-Carlson Price (e)	Total Cook Electric Price (f)	Total Reliable Electric Price (g)
Retardation Coils (Cont'd) -						
12-A	11	$ 9	*$ 17	$ 20	$	$
12-L	5	6	* 9			
12-AB	9	6	* 14			
46-B	6	6	9	* 8		
54-B	315	583	* 473	827		
Ringers -						
6-A	6	10	12	* 11		
7-A	16	26	* 33	34		
8-A	243	389	* 476	486		
8-B	42	78	* 95	97		
38-B	9	17	19	* 18		
46-B	9	18		* 21		
Signals -						
4-J	20	28	* 45			
32-B	12	18	* 26			
34-A	5	8	* 11			
34-B	150	248	* 336			
41-A	24	54	* 90			
Signal Flugs -						
1-A	2,350	47	* 18	71		
2-B	300	6	* 2	9		
2-D	6,750	135	* 51	203		
3-A	1,180	22	* 8	33		
4-D	23,700	474		* 711		
Subscriber Sets -						
43-F	58	162	328	* 255		
43-J	5	17	* 23			
300-K	100	950	969	* 870		
315-E	42	290	373	* 365		
315-H	138	1,028	1,228	* 1,201		
317-P	56	588	* 722	753		
317-AH	102	877	* 1,234	1,295		
317-AK	16	180	* 206	215		
317-BS	7	62	* 85	89		
336-E	16	596		* 586		
392-C	25	146	* 175	244		
392-D	7	44	* 50			
392-J	177	1,035	* 1,239			
533-A	344	1,737	2,632	* 2,356		
533-B	5	27	38	* 33		
534-A	3,627	14,461	20,493	* 18,860		
534-D	118	460	643	* 614		
534-E	392	1,716	2,666	* 2,470		
Terminal Strips -						
36	107	155	* 300		403	
38	25	31	* 58		75	
39	101	146	* 283		380	
65	109	177			* 410	
92	5	7	* 12		15	
93	58	66	* 162		218	
Tools -						
47	6	8	* 5	6		
50	12	5	12	* 7		
58	12	11	* 36			
259	12	24	* 12	18		
Transmitter Arms -						
50-C	38	209	* 190			
51-B	1	6	* 5			
Transmitter Attachments -						
3-A	884	97	* 170	221		
Wire, Distributing Frame Flameproof BE -						
20 B & S single	1,241'	10	* 6	9		
paired	2,000'	33	* 21	30		
triple	3,000'	74	* 47	63		
quad.	2,500'	82		* 75		
22 ga single	1,000'	7	* 5	8		
twisted	322,423'	4,578	4,917	* 4,836		
triple	59,651'	1,271	1,363	* 1,342		
Miscellaneous		168	* 264	300		
"		44		* 125		
"		42	* 80			

	Total W. E. Price	Total Kellogg Price	Total Stromberg-Carlson Price	Total Cook Electric Price	Total Reliable Electric Price	Total Lowest Competing Price
Kellogg Total Price and Comparable W. E. Price	$141,881	$178,263				
Per Cent of W. E. Price	100%	125.63%				
Stromberg-Carlson Total Price and Comparable W. E. Price	$150,436		$198,224			
Per Cent of W. E. Price	100%		131.76%			
Cook Electric Total Price and Comparable W. E. Price	$ 15,303			$18,671		
Per Cent of W. E. Price	100%			122.02%		
Reliable Electric Total Price and Comparable W. E. Price	$ 14,690				$17,521	
Per Cent of W. E. Price	100%				119.27%	
W. E. Total Price and Lowest Competing Price	$156,625					*$190,[illegible]
Per Cent of W. E. Total Price	100%					121.[illegible]%

* Lowest price of competing manufacturers.

No. 425 - Sheet 4.

10905

6461

THE CHESAPEAKE AND POTOMAC TELEPHONE COMPANY OF VIRGINIA

1924

Actual Prices Paid Western Electric Company, Incorporated, for Paper Insulated Lead Covered Cable Under Standard Supply Contract

Versus

Prices of Competing Manufacturers on Same Classes of Material.

Description (a)	Number of Feet Purchased (b)	Total W. E. Price (c)	Total Lowest Competing Manufacturer's Price (d)
19 ga.			
50 pr.	472,500	$ 18,466	$ 23,779
100 pr.	24,600	10,432	13,433
200 pr.	800	631	813
300 pr.	3,764	3,933	5,065
450 pr.	21,713	29,482	37,964
22 ga.			
15 pr.	2,500	165	212
25 pr.	2,500	214	276
50 pr.	37,400	5,313	6,842
100 pr.	3,000	728	937
200 pr.	16,085	7,029	9,051
300 pr.	100	257	331
400 pr.	950	703	905
600 pr.	20,229	23,599	30,388
900 pr.	39,563	47,236	60,826
24 ga.			
16 pr.	2,500	143	184
26 pr.	2,500	184	237
51 pr.	125,500	15,346	19,761
101 pr.	19,400	3,825	4,925
202 pr.	10,900	3,827	4,928
303 pr.	3,000	1,557	2,005
404 pr.	6,200	4,012	5,166
600 pr.	3,744	3,236	4,167
1200 pr.	28,227	41,257	53,127
Quadded			
28 pr. 14 pr. 10 ga, 7 qds 16 ga	50	20	26
76 pr. 38 pr. 10 ga, 19 qds 16 ga	270	256	330
94 pr. 7 qds 13 ga, 40 qds 19 ga	1,050	844	1,087
115 pr. 7 qds 19 ga, 101 pr 22 ga	3,040	1,087	1,400
131 pr. 3 qds 13 ga, 101 pr 12 qds 16 ga	3,620	2,016	2,596
148 pr. 74 pr. 10 ga, 74 pr 16 ga	50	94	121
160 pr. 80 pr. 10 ga, 3 qds 16 ga, 11 qds 1 pr. 19 ga, 51 pr 22 ga	2,700	988	1,272
164 pr. 124 pr. 10 ga, 12 qds 13 ga, 16 pr 19 ga	1,046	1,082	1,393
294 pr. 147 pr. 10 ga, 7 qds 16 ga, 16 qds 19 ga, 101 pr 22 ga	2,750	1,610	2,073
384 pr. 35 pr. 7 qds 16 ga, 16 qds 19 ga, 303 pr. 20ga	1,760	1,683	2,167
416 pr. 9 qds 13 ga, 7 qds 28 qds 19 ga, 328 pr. 22 ga	6,505	8,618	11,097
510 pr. 3 qds 13 ga, 12 qds 16 ga, 480 pr. 22 ga	760	929	1,196
696 pr. 7 qds 19 ga, 682 pr 22 ga	1,144	1,605	2,067
Total		$242,407	$312,147
Per Cent of W.E. Total Price		100%	128.77%

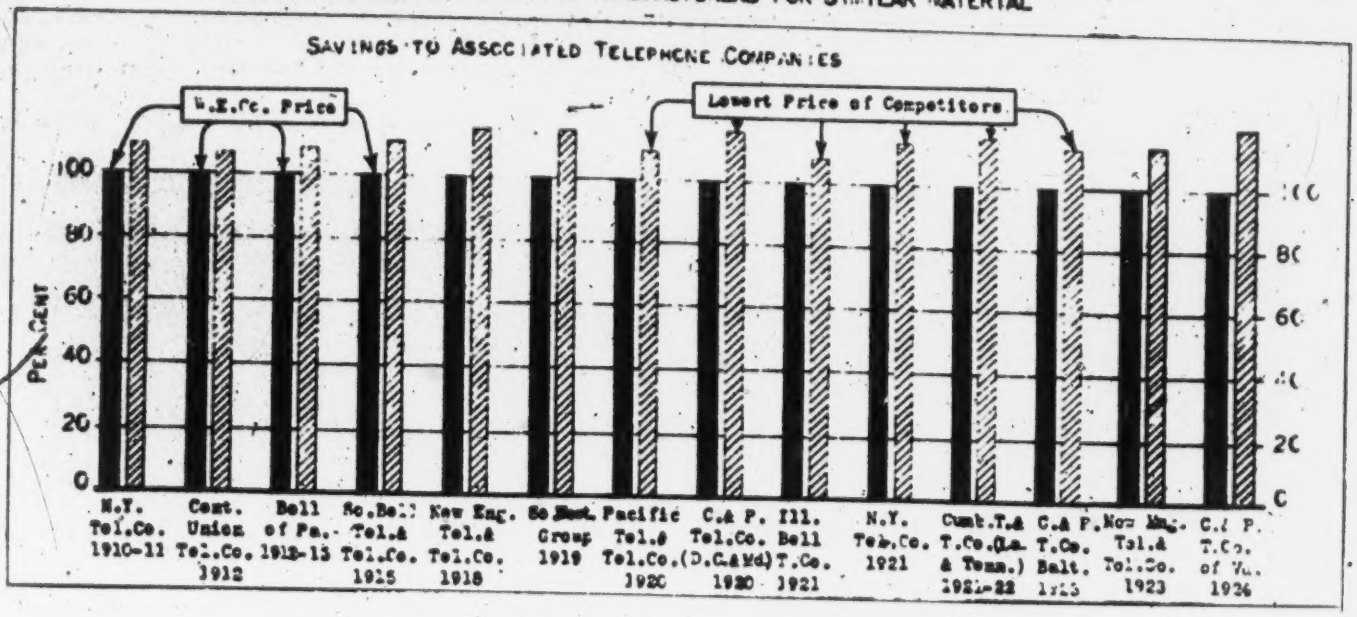
No. 425 - Sheet 5.

10906

9492

COMPANY WIDE CASE -- COX EXHIBIT A-9

COMPARISON BETWEEN ACTUAL COST OF TELEPHONE APPARATUS AND LEAD COVERED CABLE FURNISHED TO ASSOCIATED COMPANIES BY THE WESTERN ELECTRIC COMPANY, INCORPORATED, UNDER STANDARD SUPPLY CONTRACT AND LOWEST PRICES OF COMPETING MANUFACTURERS FOR SIMILAR MATERIAL



SAVINGS TO ASSOCIATED TELEPHONE COMPANIES				
YEAR	COMPANY	W.E. PRICE UNDER STANDARD SUPPLY CONTRACT	LOWEST PRICES OF COMPETING MANUFACTURERS	PER CENT SAVING
1910-11	NEW YORK TEL. CO.	$9,838,000	$10,709,000	8.9
1912	CENTRAL UNION TEL. CO.	812,000	866,000	6.6
1912-13	BELL OF PENNSYLVANIA	4,177,000	4,490,000	7.5
1915	SO. BELL TEL.& TEL.CO.	313,000	346,000	10.5
1918	NEW ENG. TEL.& TEL.CO.	1,719,042	1,974,574	14.86
1919	SOUTHWESTERN GROUP	2,628,967	3,021,213	14.92
* 1920	PACIFIC TEL.& TEL.CO.	3,243,323	3,526,700	8.74
1920	C.& P. TEL.CO. (D.C.& MD.)	1,223,218	1,410,475	15.31
* 1921	ILLINOIS BELL TEL.CO.	6,304,596	6,801,619	7.88
1921	NEW YORK TEL.CO.	13,969,661	15,855,727	13.79
1921-1922 (7 Mos.)	CUMBERLAND TEL. & TEL. CO. (LA. AND TENN.)	1,138,753	1,309,202	14.97
1923	C. & P. TEL. CO. OF BALTIMORE CITY	1,016,680	1,144,998	12.62
1923	NEW ENGLAND TEL. & TEL. CO.	9,153,444	10,388,794	13.51
1924	CHES.& POT.TEL.CO.OF VA.	566,628	702,216	19.66

* PRICES OF COMPETING MANUFACTURERS USED ARE THE LOWEST PRICES IN EFFECT ANY TIME DURING 1921 AMONG ALL THE COMPETING MANUFACTURERS.

No. 383-C

COMPANY WIDE CASE -- COX EXHIBIT A-10

MISSOURI-ILLINOIS SLEET STORM

DECEMBER 18-19, 1924.

Location - Area of 100 x 1,000 miles extending from Texas northeast through Missouri, Illinois and northern Indiana to the Canadian border. Principal damage done in Missouri and Illinois.

Character - Sleet, followed by zero weather (0° to -16°F) Solid ice on wires up to 2" diameter with icicles 4"-9" long. High wind at times. Poles which stood up were sometimes stripped of wire and arms. Most serious sleet storm in Bell System experience.

Damage Done -

Poles Down	65,300 = 1,600 miles
Miles of Wire Down	20,280
Stations out of Service	32,900
Estimated Cost of Reconstruction	$4,926,000

Supplies Shipped in Two Weeks by St. Louis and Chicago Houses -

Kind	Quantity	% to All Other Shipments in 1924
Bare Copper Wire	2,243,000 lbs.	67
Copper Tie Wire	133,000 lbs.	81
Bare Iron Wire	142,000 lbs.	12
Twisted Pair Wire	7,439,000 ft.	13
Sleeves	1,055,000	38
Poles	21,000	21
Crossarms	26,000	19

Western Electric Distributing Houses Making Emergency Shipments - Total 8

Oklahoma City, Kansas City, St. Louis, Chicago, Indianapolis, Dallas, Cleveland, Detroit

Other Distributing Houses not Called on for Aid - Total 23

Near-by - Total 7

Omaha, Des Moines, Minneapolis, Milwaukee, Cincinnati, Nashville, Houston

More Distant - Total 16

Illustrative Shipments -

Bare Copper Wire. 3,500,000 lbs. (about 75 cars) shipped by suppliers on the average 1 day after order was received. 970,000 lbs. shipped same day order received.

Lead Covered Cable. 19,000,000 conductor feet shipped by W.E.Co. same day order was received although not a stock item.

Creosoted Yellow Pine Poles. 24,000 (about 500 cars) shipped by suppliers in one to four days after order received.

Insulated Wire. 14 orders totaling 10,000,000 ft. (10 cars) shipped by suppliers same day order was received.

Traffic Arrangements -

Special arrangements made with general officers of the Railroad and Express Companies. Through trains stopped at special points to pick up, deliver or transfer. Average saving of one day accomplished. For example - carload of insulated wire shipped from supplier at New Haven, Conn., to Oklahoma City by express was delivered in two days equaling passenger service on limited trains.

Each car traced through to destination and daily report of its progress rendered to point ordering.

Linemen Loaned from Other Companies -

A total of 1,938 experienced foremen and linemen were sent into the storm area from other sections of the country. 13 states thus helped -

Nebraska, Iowa, Indiana, Ohio, Wisconsin, Kentucky, Tennessee, Georgia, Pennsylvania, West Virginia, Maryland, New York, Massachusetts

COMPANY WIDE CASE -- CRUNDEN EXHIBIT A-1

BONDS AND NOTES OF PUBLIC UTILITIES OFFERED PUBLICLY IN THE UNITED STATES SINCE JANUARY 1, 1925.

Issues of $500,000 and over

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
1925	American Tel. & Tel. Co.	35-Yr. Deb. Bonds	$125,000,000	5%	95	5.32
January	The Edison Electric Illuminating Co. of Boston	3-Yr. Notes	30,000,000	4½%	99½	4.73
	The Bell Telephone Co. of Canada	30-1/4-Yr. 1st Mtge. Bonds Series "A" (Additional $10,000,000 of this issue offered in Canada)	15,000,000	5%	98	5.13
	Central Illinois Public Service Co.	1/4-3-Yr. Ser. Notes	4,800,000	4½&5%	100¾-98	4.25-5.75
	Pacific Lighting Corp.	15-Yr. Sec. Bonds	4,000,000	6%	100	6.00
	The Brooklyn City Railroad Co.	1-10-Yr. Ser. Equip. Tr. Ctfs. Series "A"	3,750,000	5%	100½-96½	4.50-5.50
	Jamaica Water Supply Co.	30-Yr. 1st Mtge. Bonds Series "A"	3,000,000	5½%	99½	5.54
	Cities Service Co.	42-Yr. Conv. Deb. Bonds Series "D"	2,500,000	7%	99¼	7.06
	The Spring Brook Water Supply Co.	40-1/4-Yr. 1st Ref. Mtge. Bonds	2,500,000	5%	100	5.00
	Community Power & Light Co.	25-Yr. 1st Mtge. Coll. Tr. Bonds Series "D"	2,250,000	6%	97	6.24
	Reading Transit Co.	30-Yr. 1st & Ref. Mtge. Bonds Series "A"	1,250,000	6%	98	6.15
	United Electric Securities Co.	30-Yr. Coll. Tr. Bonds	1,000,000	5%	95	5.34
	Southwest Power Co.	19-1/2-Yr. 1st Mtge. Bonds Series "B"	1,000,000	6%	95½	6.41
	Santa Monica Bay Telephone Co.	19-1/2-Yr. 1st & Ref. Mtge. Bonds	925,000	6%	100	6.00
	Chicago, Aurora & Elgin R.R. Co.	2-Yr. Secured Notes	750,000	6½%	100	6.50
	South Pittsburgh Water Co.	35-Yr. 1st Lien & Ref. Mtge. Bonds Series "A"	600,000	5%	91	5.59

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering	
					Price	Yield
1925 February	Consolidated Gas Co. of New York	20-Yr. Debenture Bonds	$50,000,000	5½%	100	5.50
	The New York Edison Co.	19-3/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	30,000,000	5%	100	5.00
	Aktiengesellschaft Sachsische Werke	20-Yr. 1st Guaranteed Ext. Bonds	15,000,000	7%	92	7.80
	American Gas & Electric Co.	89-1/4-Yr. Debenture Bonds	9,000,000	6%	97	6.19
	Indiana & Michigan Electric Co.	30-Yr. 1st & Ref. Mtge. Bonds	8,000,000	5%	95½	5.30
	Pennsylvania Power & Light Co.	28-1/2-Yr. 1st & Ref. Mtge. Bonds Series "D"	8,000,000	5%	95½	5.31
	The United Light & Power Co.	3-1/2-Yr. Notes	5,000,000	5½%	99	5.82
	East Bay Water Co.	30-Yr. Unifying & Ref. Mtge. Bonds Series "D"	3,000,000	6%	101½	5.89
		3-Yr. Notes	1,000,000	5½%	100	5.50
	Puget Sound Power & Light Co.	5-Yr. Notes	3,000,000	6%	100	6.00
	Sioux City Gas & Electric Co.	25-Yr. 1st Mtge. Bonds Series "C"	2,300,000	5½%	97	5.73
	Worcester Consolidated Street Rwy. Co.	5-1/2-Yr. 1st & Ref. Mtge. Bonds	2,116,000	6½%	97½	7.00
	Philadelphia Suburban Gas & Electric Co.	30-Yr. 1st & Cons. Mtge. Bonds	2,100,000	5½%	98	5.64
	Southwestern Light & Power Co.	12-Yr. 1st & Coll. Lien Bonds Series "A"	2,100,000	6%	97½	6.30
	Nebraska Power Co.	24-1/2-Yr. 1st Mtge. Bonds Series "A"	2,000,000	5%	98½	5.11
	Southwestern Power & Light Co.	97-Yr. Deb. Bonds Series "A"	2,000,000	6%	91½	6.56
	Texas Power & Light Co.	12-1/2-Yr. 1st Mtge. Bonds	2,000,000	5%	97½	5.27
	Kansas City Power & Light Co.	27-1/2-Yr. 1st Mtge. Bonds Series "A"	2,000,000	5%	97	5.21
	Western United Corp.	15-Yr. Coll. Notes	1,530,000	6%	98	6.20
	Great Western Power Co. of Calif.	30-Yr. 1st & Ref. Mtge. Bonds Series "D"	1,500,000	5½%	97½	5.75
	Lockhart Power Co., S. C.	25-Yr. 1st Mtge. Bonds	1,500,000	5½%	96	5.80
	City Water Co. of Sedalia, Mo.	1-Yr. 1st Mtge. Notes	720,000	5%	99½	5.52
	Michigan Electric Power Co.	19-3/4-Yr. 1st & Ref. Mtge. Bonds Series "A"	585,000	6%	97½	6.25
	Norfolk & Portsmouth Traction Co.	11-1/2-Yr. 1st Mtge. Bonds	500,000	5%	95½	5.50

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
1925 March	Oklahoma Gas & Electric Co.	25-Yr. 1st Mtge. Bonds Series "A"	$23,500,000	5%	95	5.37
		15-Yr. Deb. Bonds	8,000,000	6%	98½	6.15
	Niagara, Lockport & Ontario Pwr. Co.	30-Yr. 1st & Ref. Bonds Series "A"	15,000,000	5%	98½	5.10
	Toho Electric Power Co., Ltd.	30-Yr. 1st Mtge. Bonds Series "A"	15,000,000	7%	90½	7.81
	Jersey Central Power & Light Co.	20-Yr. 1st & Ref. Mtge. Bonds Series "A"	11,500,000	5½%	97½	5.71
	Philadelphia Rapid Transit Co.	37-Yr. Bonds	8,975,000	6%	99	6.07
	American Power & Light Co.	91-Yr. Deb. Bonds	8,000,000	6%	95½	6.28
	Montreal Tramways Co.	30-Yr. Gen. & Ref. Mtge. Bonds Series "A"	7,000,000	5%	88	5.85
	National Public Service Corp. (Jersey Central Pwr. & Lt. Corp.)	30-Yr. Coll. Tr. Bonds Series "A"	6,000,000	6½%	97½	6.69
	Electric Power Corp. (Elektrowerke Aktiengesellschaft, Germany)	25-Yr. 1st Mtge. Ext. Bonds	5,000,000	6½%	87	7.67
	National Electric Power Co.	20-Yr. Secured Bonds	3,750,000	6%	97	6.26
	The California Oregon Power Co.	30-Yr. 1st & Ref. Mtge. Bonds Series "C"	2,000,000	5½%	97½	5.67
	American Public Service Co.	17-3/4-Yr. 1st Lien Bonds	1,200,000	6%	100	6.00
	United Electric Securities Co.	30-Yr. Coll. Tr. Bonds	1,000,000	5%	95	5.34
	Eastern States Utilities Co.	23-Yr. 1st Lien & Ref. Mtge. Bonds	500,000	6½%	98½	6.63
	Lincoln (Neb.) Telephone & Telegraph Co.	20-3/4-Yr. 1st Mtge. Bonds	500,000	5%	94	5.43
	Wisconsin Public Service Corp.	32-3/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	500,000	5½%	97	5.70

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering	
					Price	Yield
1925						
April	Ujigawa Electric Pwr. Co., Limited (Japan)	20-Yr. 1st Mtge. Bonds	$14,000,000	7%	91	7.90
	Columbia Gas & Electric Co.	3-Yr. Notes	10,000,000	5%	100	5.00
	The West Penn Power Co.	38-Yr. 1st Mtge. Bonds Series "E"	6,500,000	5%	97⅛	5.15
	Tyrol Hydro-Electric Power Co.	30-Yr. 1st Mtge. Bonds	3,000,000	7½%	96½	7.80
	Alabama Power Co.	26-1/4-Yr. 1st & Ref. Mtge. Bonds	3,000,000	5%	94½	5.39
	Interstate Power Co.	19-1/4-Yr. 1st Mtge. Bonds Series "B"	2,500,000	6%	99	6.08
	Pennsylvania Electric Corp.	30-Yr. Deb. Bonds	2,500,000	6%	93	6.55
	Copenhagen Telephone Co.	25-Yr. Ext. Bonds	2,000,000	6%	99⅔	6.02
	Mountain States Power Co.	12-3/4-Yr. 1st Mtge. Bonds Series "B"	2,000,000	6%	100	6.00
	Binghamton Lt., Heat & Pwr. Co.	20-3/4-Yr. 1st & Ref. Mtge. Bonds	1,500,000	5%	97	5.24
	The Columbus, Delaware & Marion Electric Co.	10-Yr. Conv. Deb. Bonds Series "A"	1,250,000	6%	96	6.55
	Otter Tail Power Co.	19-3/4-Yr. Gen. & Ref. Mtge. Bonds Series "D"	1,200,000	5½%	100	5.50
	The Pittsburgh (Pa.) Railways Co.	1-15-Yr. Serial Bonds Series "B"	1,200,000	6%	101-101½	4.95-5.85
	Electrical Securities Corp.	30-Yr. Coll. Tr. Bonds	1,000,000	5%	96	5.26
	Erie County Electric Co.	35-Yr. Gen. & Ref. Mtge. Bonds Series "A"	1,000,000	5½%	99½	5.53
	The Home Tel. & Tel. Co.	30-Yr. 1st Mtge. Bonds Series "B"	1,000,000	5½%	100	5.50
	Central Pwr. & Lt. Co.	27-1/2-Yr. 1st Lien & Ref. Mtge. Bonds	1,000,000	6½%	100	6.50
	Indiana Power Co.	3-Yr. Notes	1,000,000	5½%	99	5.87
	Illinois Northern Utilities Co.	32-Yr. 1st & Ref. Mtge. Bonds	668,000	5%	90	5.68
	Interstate Electric Corp.	8-Yr. 1st Lien Coll. Bonds	500,000	6%	97¼	6.37
May	Associated Gas & Electric Co.	29-1/2-Yr. Secured Bonds	14,000,000	6%	95½	6.34
	Cities Service Co.	40-3/4-Yr. Ref. Deb. Bonds	10,000,000	6%	91	6.64
	Philadelphia Suburban Water Co.	30-Yr. 1st Mtge. Bonds	10,000,000	5%	97⅛	5.17
	Pacific Gas & Electric Co.	30-Yr. 1st & Ref. Mtge. Bonds Series "D"	10,000,000	5%	95½	5.32
	National Public Service Co.	30-Yr. Coll. Tr. Bonds Series "A"	4,500,000	6½%	97½	6.69
	Western Public Service Co.	25-Yr. 1st Mtge. Bonds Series "A"	4,200,000	6%	98	6.16
	Puget Sound Power & Light Co.	24-Yr. 1st & Ref. Mtge. Bonds Series "A"	3,500,000	5½%	100	5.50
	Minnesota Power & Light Co.	30-Yr. 1st & Ref. Mtge. Bonds	3,500,000	5%	97	5.20
	Municipal Service Co.	3-1/2-Yr. Notes	3,250,000	6%	99½	6.15
	Long Island Water Corp.	30-Yr. 1st Mtge. Bonds	3,000,000	5½%	98½	5.60
	Los Angeles Gas & Electric Corp.	24-1/4-Yr. Gen. & Ref. Mtge. Bonds Series "I"	2,952,000	5½%	100	5.50
	Municipal Gas Co.	10-Yr. 1st Mtge. Bonds Series "A"	1,850,000	6%	100	6.00
	Community Power & Light Co.	24-3/4-Yr. 1st Mtge. Coll. Bonds Series "D"	1,750,000	6%	98	6.16

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
May (Cont'd)	Southern Pennsylvania Power Co.	30-Yr. 1st Mtge. & Coll. Tr. Bonds Series "A"	$ 1,200,000	6%	98	6.15
	Savannah Electric & Power Co.	20-Yr. 1st & Ref. Mtge. Bonds Series "B"	1,200,000	6%	98	6.18
	West Ohio Gas Co.	29-1/2-Yr. 1st & Ref. Mtge. Bonds Series "A"	1,000,000	6%	100	6.00
	South Bay Consolidated Water Co., Inc.	25-Yr. 1st & Ref. Mtge. Bonds Series "A"	1,000,000	5%	89	5.84
	Keokuk (Iowa) Electric Co.	20-Yr. 1st Mtge. Bonds Series "A"	700,000	6%	98	6.18
	Androscoggin Electric Co.	5-Yr. Notes	500,000	6%	100	6.00
June	Consolidated Gas, Electric Lt. & Power Co. of Baltimore	40-Yr. 1st Ref. Mtge. Bonds Series "P"	9,000,000	5%	100½	4.97
	The Detroit Edison Co.,	30-Yr. Gen. & Ref. Mtge. Bonds Series "B"	8,000,000	5%	99½	5.03
	Great Western Power Co. of Calif.	29-3/4-Yr. 1st & Ref. Mtge. Bonds Series "D"	6,300,000	5¼%	99	5.57
	Houston Electric Co.	10-Yr. 1st Mtge. Bonds Series "A"	5,000,000	6%	94¼	6.80
	Illinois Power & Light Corp.	29-1/2-Yr. 1st & Ref. Mtge. Bonds Series "B"	5,000,000	5¼%	99½	5.54
	New Orleans Public Service, Inc.	30-Yr. 1st & Ref. Mtge. Bonds Series "B"	5,000,000	5%	94½	5.37
	Central Illinois Public Service Co.	25-Yr. 1st Mtge. & Ref. Bonds Series "D"	4,600,000	5¼%	98½	5.61
	Southwestern Public Service Co.	20-Yr. 1st Mtge. Bonds Series "A"	3,500,000	6%	99	6.08
	El Paso Electric Co., Texas	25-Yr. 1st Mtge. Bonds Series "A"	3,000,000	5%	95½	5.30
	Catskill (N.Y.) Power Corp.	30-Yr. 1st Mtge. Bonds Series "A"	2,500,000	5¼%	96	5.85
	Northern New York Utilities, Inc.	30-Yr. 1st Lien & Ref. Bonds Series "E"	2,125,500	5%	95½	5.30
	The Kansas Power & Light Co.	30-Yr. 1st Mtge. Bonds Series "A"	2,100,000	6%	100	6.00
	Iowa Power & Light Co.	30-Yr. 1st Mtge. Bonds Series "A"	2,000,000	6%	101	5.93
	Columbus Electric & Power Co.	29-1/2-Yr. 1st & Ref. Mtge. Bonds Series "B"	2,000,000	5%	95½	5.30
	The Twin State Gas & Electric Co.	20-Yr. 1st Lien & Ref. Bonds Series "A"	1,900,000	5½%	95½	5.89
	Central Maine Power Co.	30-Yr. 1st & Gen. Mtge. Bonds Series "D"	1,500,000	5%	97	5.20
	Arkansas-Missouri Power Co.	27-1/2-Yr. 1st Mtge. Bonds	800,000	6%	95½	6.35
		10-Yr. Deb. Bonds	500,000	6½%	96½	6.99
	Michigan Fuel & Light Co.	25-Yr. 1st Mtge. Bonds Series "A"	1,100,000	6%	99½	6.04
	Southern Gas & Power Corp.	5-Yr. Conv. Notes	1,000,000	6%	98½	6.38

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
July	Great Consolidated Electric Power Co., Ltd.	25-Yr. 1st & Gen. Mtge. Ext. Bonds	$13,500,000	6½%	86	7.78
	Toledo Traction, Light & Power Co.	5-Yr. Secured Notes	8,500,000	5½%	99	5.73
	Central Indiana Power Co.	3-Yr. Coll. Notes Series "A"	5,000,000	6%	100	6.00
	Eastern Texas Electric Co.	3-Yr. Notes	4,000,000	5%	98⅔	5.46
	Long Island Lighting Co.	20-Yr. Secured Bonds	3,500,000	6%	100	6.00
		10-3/4-Yr. 1st Mtge. Bonds	400,000	5%	100	5.00
	National Electric Power Co.	19-2/3-Yr. Secured Bonds	3,000,000	6%	97	6.27
	Iowa Southern Utilities Co.	25-Yr. 1st & Ref. Mtge. Bonds	3,000,000	5½%	97½	5.69
	Calumet Gas & Electric Co.	35-Yr. 1st & Ref. Mtge. Bonds Series "B"	2,700,000	5½%	98½	5.60
	Roanoke (Va.) Water Works Co.	25-Yr. 1st Mtge. Bonds Series "A"	2,600,000	5%	93	5.52
	Keystone Telephone Co. of Phila.	30-Yr. 1st Lien & Ref. Mtge. Bonds Series "A"	2,300,000	5½%	91	6.16
	Fall River (Mass.) Electric Light Co.	20-Yr. 1st Mtge. Bonds Series "A"	2,000,000	5%	107⅞	4.40
	Illinois Public Utility Co.	1-Yr. Coll. Tr. Notes	1,800,000	5%	99	6.04
	The Brooklyn City Railroad Co.	16-Yr. 1st Mtge. Bonds	1,627,000	5%	96	5.38
	Western United Corp.	5-Yr. Coll. Notes Series "E"	1,500,000	5½%	100	5.50
	Lawrence (Mass.) Gas & Electric Co.	15-Yr. 1st Mtge. Bonds Series "B"	1,500,000	4½%	101⅞	4.35
	Androscoggin Water Power Co.	20-Yr. 1st Mtge. Bonds	1,500,000	6%	99½	6.04
	Lake Shore Power Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "A"	845,000	6%	99	6.08
	Central Public Service Co.	15-Yr. Coll. Tr. Bonds Series "A"	700,000	6%	95	6.53
	Lexington Utilities Co.	21-1/4-Yr. 1st Mtge. & Ref. Bonds Series "C"	653,000	6%	99	6.08
	Commonwealth Light & Power Co.	1-Yr. Secured Notes	600,000	6%	100	6.00
	Carolina Mountain Power Co.	10-Yr. 1st Mtge. Bonds	550,000	6%	97	6.41
	Consolidated Water Co. of Utica	34-3/4-Yr. 1st Ref. Mtge. Bonds Series "B"	500,000	5½%	100⅔	5.45
	Central States Power & Light Corp.	5-Yr. Secured Bonds	500,000	6%	100	6.00
	Michigan Public Service Co.	1-Yr. Notes	500,000	6%	99⅞	6.39

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
August	International Telephone & Telegraph Corp.	20-Yr. Conv. Deb. Bonds	$25,000,000	5½%	99	5.58
	Tokyo Electric Light Co., Limited	3-Yr. Ext. Notes	24,000,000	6%	98⅞	6.41
	Monongahela West Penn Public Service Co.	27-1/2-Yr. 1st Lien & Ref. Mtge. Bonds Series "S"	13,200,000	5¼%	98	5.65
	Associated Gas & Electric Co.	Conv. Option Warrants	11,200,000	6¼%	95	6.84
	Southeastern Pwr. & Light Co.	100-Yr. Deb. Bonds Series "A"	10,000,000	6%	96½	6.22
	Mississippi Power Co.	30-Yr. 1st & Ref. Mtge. Bonds	4,000,000	5%	92½	5.51
	Laclede Gas Light Co.	10-Yr. Notes	3,000,000	5¾%	98½	5.70
	Kansas Oklahoma Gas Co.	3-Yr. 1st Mtge. Bonds	2,000,000	6%	100	6.00
	Consolidated Pwr. & Lt. Co.	1-Yr. Mtge. Lien Notes	1,900,000	6%	100	6.00
	Mutual Telephone Co.	20-Yr. 1st Mtge. Bonds	1,200,000	5%	100	5.00
	New Jersey Water Co.	25-Yr. 1st Mtge. Bonds Series "A"	1,000,000	5%	91½	5.64
	Tide Water Power Co.	19-3/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	791,000	5½%	98½	5.63
September	The Bell Telephone Co. of Pennsylvania	35-Yr. 1st & Ref. Mtge. Bonds Series "C"	50,000,000	5%	100	5.00
	American Power & Light Co.	90-1/2-Yr. Deb. Bonds	5,000,000	6%	96	6.25
	Iowa Railway & Light Corp.	20-Yr. 1st & Ref. Mtge. Bonds	4,000,000	5½%	99	5.58
	Electric Power Corp., Germany	25-Yr. 1st Mtge. Bonds	2,500,000	6½%	87	7.67
	Buffalo, Niagara & Eastern Power Corp.	5-Yr. Conv. Deb. Bonds	2,000,000	5%	100	5.00
	Pennsylvania Gas & Electric Co.	30-Yr. 1st Lien & Ref. Mtge. Bonds Series "A"	1,350,000	5½%	97	5.71
	Federated Utilities, Inc.	20-Yr. 1st Mtge. Coll. Bonds Series "A"	1,000,000	6%	100	6.00
	General Power & Light Co.	1-Yr. Mtge. Lien Notes	900,000	6%	100	6.00
	Northwestern Lt. & Power Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "B"	500,000	6%	98½	6.12
	Portland Electric Power Co.	22-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	500,000	6%	99	6.08
	United Electric Light Co.	20-Yr. 1st Mtge. Bonds Series "A"	500,000	6%	99	6.08

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering	
					Price	Yield
October	Central States Electric Corp.	20-Yr. Secured Deb. Bonds	$10,000,000	6%	98½	6.13
	Missouri Power & Light Co.	30-Yr. 1st Mtge. Bonds Series "A"	6,500,000	5¼%	98½	5.60
	Rhine-Main-Danube Corp.	25-Yr. Deb. Bonds Series "A"	6,000,000	7%	96	7.38
	Penn Central Light & Power Corp.	30-Yr. 1st & Ref. Mtge. Bonds	5,500,000	5¼%	97	5.68
	Alabama Power Co.	25-3/4-Yr. 1st Mtge. Lien & Ref. Bonds	5,000,000	5%	98½	5.30
	Bell Telephone Co. of Canada	29-1/2-Yr. 1st Mtge. Bonds Series "A"	5,000,000	5%	99	5.07
	The Cincinnati Street Railway Co.	3-Yr. 1st Mtge. Notes	4,500,000	6%	100	6.00
	Sauda Falls Co., Ltd.	30-Yr. Ext. 1st Mtge. Bonds Series "A"	4,000,000	5%	98	5.13
	German-Atlantic Cable Co.	19-1/2-Yr. 1st Mtge. Bonds	4,000,000	7%	94	7.59
	Great Western Power Co. of Calif.	5-Yr. Notes	4,000,000	5¼%	99	5.73
	Western New York Water Co.	25-Yr. 1st Mtge. Bonds Series "A"	2,000,000	5¼%	96½	5.76
		10-Yr. Conv. Deb. Bonds	1,000,000	6%	98½	6.20
	Montreal Tramways Co.	29-1/2-Yr. Gen. & Ref. Mtge. Bonds Series "B"	2,500,000	5%	93½	5.43
	National Electric Power Co.	19-1/2-Yr. Secured Bonds	2,000,000	6%	97	6.27
	American Public Service Co.	17-1/4-Yr. 1st Lien Bonds Series "B"	2,000,000	5¼%	96	5.88
	Peoria Water Works Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "A"	1,200,000	5%	90	5.77
	West Kentucky Electric Power Co.	30-Yr. 1st Mtge. Bonds Series "A"	1,000,000	5¼%	92½	6.04
	Commonwealth Telephone Co. (Pa.)	20-Yr. 1st Mtge. Bonds Series "A"	600,000	5½%	99	5.58
	Interstate Utilities Corp. (Del.)	3-Yr. Conv. Notes	500,000	6½%	99½	6.69
November	The United Light & Power Co.	50-Yr. Debenture Bonds	12,500,000	6%	92	6.54
	Rhine-Westphalia Electric Power Corp.	25-Yr. Mtge. Bonds	10,000,000	7%	94	7.54
	American Water Works & Electric Co., Inc.	50-Yr. Deb. Bonds Series "A"	8,000,000	6%	94½	6.37
	Westphalia United Electric Power Corp.	25-Yr. 1st Mtge. Ext. Bonds	7,500,000	6½%	87½	7.63
	Penn-Ohio Edison Co.	25-Yr. Deb. Bonds Series "A"	6,000,000	6%	96½	6.28
	Feather River Power Co. (Cal.)	3-37-Yr. Ser. 1st Mtge. Bonds	5,500,000	6%	100	6.00
	Hamburg Electric Co.	10-Yr. Ext. Deb. Bonds	4,000,000	7%	95½	7.65
	Southern Gas Co.	10-Yr. 1st Mtge. Bonds	3,000,000	6½%	98½	6.71
	Virginia Electric & Power Co.	30-Yr. 1st & Ref. Mtge. Bonds Series "A"	3,000,000	5%	92½	5.51

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
No-	Midland Utilities Co.	3-Yr. Notes	($ 1,500,000	5%	99⅞	5.10
vember		2-Yr. Notes	1,000,000	5%	100	5.00
(Cont'd)		1-Yr. Notes	500,000	4⅛%	99⅞	4.75
	Interstate Public Service Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "C"	2,825,000	5⅛%	97¼	5.71
	Gulf Public Service Co.	20-Yr. 1st Mtge. Bonds Series "A"	1,500,000	6%	97½	6.22
		1-Yr. Notes	800,000	6%	100	6.00
	Madison (Wis.) Gas & Elec. Co.	25-Yr. Gen. & Ref. Mtge. Bonds	2,200,000	5%	98⅞	5.10
	The Southern Ohio Electric Co.	29-1/2-Yr. 1st Mtge. Bonds	2,000,000	6%	100	6.00
	Southern Cities Utilities Co.	15-Yr. Sec. Bonds Series "A"	1,500,000	6½%	98	6.71
	Southern Gas & Power Corp.	5-Yr. Conv. Notes	1,000,000	6%	100	6.00
	Lake Shore Gas Co.	25-Yr. 1st Mtge. Bonds	850,000	5½%	96	5.80
De-	Massachusetts Gas Companies	20-Yr. Bonds	18,000,000	5½%	98½	5.63
cember	Northern States Power Co., Minn.	25-Yr. 1st Lien & Gen. Mtge. Bonds Series "B"	8,500,000	5⅛%	100	5.50
		15-Yr. Notes	7,500,000	5½%	96	5.90
	Brooklyn Union Gas Co.	10-Yr. Conv. Deb. Bonds	11,800,000	5½%	100	5.50
	International Power Securities Corp.	30-Yr. Sec. Bonds Series "C"	10,000,000	6½%	93¾	7.00
	Illinois Power & Light Corp.	29-Yr. 1st & Ref. Mtge. Bonds Series "B"	6,000,000	5½%	99	5.57
	The Ohio Power Co.	26-1/2-Yr. 1st & Ref. Mtge. Bonds Series "B"	5,662,000	5%	94½	5.39
	Adirondack Power & Light Corp.	30-Yr. 1st & Ref. Mtge. Bonds	5,000,000	5%	96	5.25
	Peninsular Telephone Co.	25-Yr. 1st Mtge. Bonds	3,500,000	5½%	100	5.50
	Minnesota Power & Light Co.	29-1/2-Yr. 1st & Ref. Mtge. Bonds	3,000,000	5%	96½	5.23
	St. Louis County Water Co.	20-Yr. 1st Mtge. Bonds Series "A"	2,800,000	5½%	98½	5.63
	Illinois Northern Utilities Co.	31-1/2-Yr. 1st & Ref. Mtge. Bonds	2,500,000	5%	92½	5.50
	The Potomac Edison Co.	23-1/2-Yr. 1st Mtge. & Ref. Bonds Series "D"	2,250,000	5½%	96	5.81
	Chicago Rapid Transit Co.	13-1/2-Yr. 1st & Ref. Mtge. Bonds	2,000,000	6½%	95	6.98
	Kentucky Utilities Co.	29-3/4-Yr. 1st Mtge. Lien Bonds Series "F"	2,000,000	5⅝%	98½	5.60
	Mountain States Power Co.	10-Yr. Conv. Notes	1,250,000	6%	98½	6.20
	Wisconsin Power & Light Co.	30-Yr. 1st Lien & Ref. Mtge. Bonds Series "D"	1,200,000	5½%	98½	5.60
	Tide Water Power Co.	19-1/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	1,000,000	5½%	98½	5.63

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
De-cember (Cont'd)	The Suburban Light & Power Co. (Ohio)	3-Yr. 1st Mtge. Secured Notes	$ 1,000,000	6%	99	6.37
	Electric Public Service Co.	1-Yr. Coll. Notes	1,000,000	5%	99	6.04
	Indianapolis Water Co.	35-Yr. 1st Lien & Ref. Mtge. Bonds	830,000	5%	96½	5.22
	The Bridgeport Hydraulic Co.	20-Yr. 1st Mtge. Bonds Series "B"	800,000	4½%	100½	4.46
	Houston Gas & Fuel Co.	6-3/4-Yr. Ref. & Impt. (now first) Mtge. Bonds	800,000	5%	98½	5.26
	Continental Gas, Lt. & Pwr. Co.	9-Yr. 1st Mtge. Bonds Series "A"	750,000	6½%	100	6.50
	Portland (Me.), Gas Light Co.	24-3/4-Yr. 1st Ref. Mtge. Bonds Series "A"	750,000	5%	98½	5.11
	Malone Light & Power Co.	30-Yr. 1st Mtge. Bonds Series "A"	737,500	5½%	98	5.64
	Montpelier & Barre Lt. & Pwr. Co.	18-3/4-Yr. 1st Ref. Mtge. Conv. Bonds	584,000	5%	95	5.43
	Midwestern Power Co.	1-Yr. Secured Notes Series "A"	520,000	6%	99½	6.52
	Sodus (N. Y.), Gas & El. Light Co.	13-1/2-Yr. 1st Mtge. Bonds Series "A"	500,000	6%	99½	6.05
1926 January	Florida Power & Light Co.	28-Yr. 1st Mtge. Bonds	30,000,000	5%	93½	5.46
	Lehigh Power Securities Corp.	100-Yr. Deb. Bonds Series "A"	25,000,000	6%	95	6.32
	Western United Gas & Electric Co.	30-Yr. 1st Mtge. Bonds Series "A"	22,500,000	5½%	99	5.57
	Commonwealth Edison Co.	30-1/4-Yr. 1st Mtge. Coll. Bonds Series "C"	15,000,000	4½%	93	4.85
	Pennsylvania Power & Light Co.	27-3/4-Yr. 1st & Ref. Mtge. Bonds Series "D"	10,000,000	5%	98½	5.10
	Cities Service Co.	40-Yr. Ref. Deb. Bonds	10,000,000	6%	93	6.47
	Buffalo General Electric Co.	30-Yr. Gen. & Ref. Mtge. Bonds Series "A"	10,000,000	5%	99	5.07
	Houston Gulf Gas Co.	5-Yr. 1st Mtge. Bonds	5,700,000	6½%	98	6.98
	Northern Ontario Light & Power Co., Ltd.	20-Yr. 1st Mtge. Bonds	5,250,000	6%	100	6.00
	Chicago, Aurora & Elgin Railroad Co.	25-Yr. 1st & Ref. Mtge. Bonds Series "A"	5,000,000	6%	96	6.33
	Wisconsin Public Service Corp.	32-Yr. 1st Lien & Ref. Mtge. Bonds Series "B"	3,938,000	5½%	99	5.57
	Texas-Louisiana Power Co.	20-Yr. 1st Mtge. Bonds Series "A"	3,250,000	6%	99	6.09

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
1926 - January (Cont'd)	Northern Ohio Traction & Light Co.	15-Yr. Deb. Bonds	2,500,000	6½%	97½	6.77
	Southern Counties Gas Co. of Calif.	19-3/4-Yr. Gen. & Ref. Mtge. Bonds	2,500,000	6%	100	6.00
	Columbus Electric & Power Co.	3-3/4-Yr. Notes	2,500,000	5%	98½	5.50
	Greenwich (Conn.) Water & Gas Co.	20-Yr. Coll. Tr. Bonds Series "A"	1,250,000	6%	99½	6.04
		2-Yr. Notes	750,000	6%	100	6.00
	Public Service Co. of Colorado	28-3/4-Yr. 1st Mtge. & Ref. Bonds Series "B"	1,500,000	5½%	96½	5.78
	Sioux City Service Co.	25-Yr. 1st Mtge. Bonds	1,350,000	6%	99	6.08
	Roanoke Gas Light Co.	25-Yr. 1st Mtge. Bonds	1,300,000	5½%	97½	5.71
	American Utilities Co.	20-Yr. 1st Lien & Ref. Bonds Series "A"	1,250,000	6%	97½	6.22
	Iowa Southern Utilities Co.	24-1/2-Yr. 1st & Ref. Mtge. Bonds	1,100,000	5½%	97	5.73
	Southwestern Light & Power Co.	11-1/4-Yr. 1st Mtge. & Coll. Lien Bonus Series "A"	1,000,000	6%	100	6.00
	Pennsylvania Gas & Electric Co.	15-Yr. Deb. Bonds Series "A"	1,000,000	6%	95½	6.47
	Jamaica Water Supply Co.	29-Yr. 1st Mtge. Bonds Series "A"	1,000,000	5½%	99½	5.54
	Electrical Securities Corp.	30-Yr. Coll. Tr. Bonds	1,000,000	5%	96½	5.25
	Central States Power & Light Corp.	20-Yr. 1st Coll. Lien Bonds	1,000,000	6%	99	6.09
	Sachsen-Anhalt Electric Co. of Halle (Germany)	1/2-2-Yr. Ser. External Notes	1,000,000	6½%	100½-98½	6.25-7.25
	Wisconsin Valley Power Co.	25-Yr. 1st Mtge. Bonds	600,000	5½%	98½	5.61
	Illinois Southeastern Telephone Co.	20-Yr. 1st Mtge. Bonds	500,000	6%	100	6.00
	West Virginia Light, Heat & Power Co.	29-3/4-Yr. 1st & Ref. Mtge. Bonds	500,000	6%	98½	6.11
February	Italian Public Utility Credit Institute	20-Yr. Ext. Sec. Gold Bonds	15,000,000	7%	93	7.61
	Manitoba Power Company, Ltd.	25-Yr. 1st Mtge. Bonds Series "A"	10,000,000	5½%	96	5.80
	Public Service Co. of Nor. Ill.	40-1/4-Yr. 1st Lien & Ref. Mtge. Bonds Series "C"	7,500,000	5%	98½	5.09
	Standard Gas & Electric Co.	25-Yr. Deb. Bonds	7,500,000	6%	97½	6.20
	The Spring Brook Water Supply Co.	39-1/4-Yr. 1st Ref. Mtge. Bonds	5,300,000	5%	99	5.06
	Alabama Power Co.	25-1/4-Yr. 1st Mtge. Lien & Ref. Bonds	5,000,000	5%	98	5.14

	Name of Company	Type of Issue	Amount	Rate	Original Public Offering Price	Original Public Offering Yield
February (Cont'd)	International Power Securities Corp.	10-Yr. Sec. Gold Bonds Series "D"	$ 5,000,000	7%	100	7.00
	Silesia Electric Corp.	20-Yr. Mtge. Gold Bonds	4,000,000	6½%	87⅛	7.75
	Consolidated Hydro-Electric Works of Upper Wurttemberg	30-Yr. 1st Mtge. Gold Bonds	4,000,000	7%	93	7.60
	Western United Corp.	29-3/4-Yr. Coll. Tr. Bonds Series "A"	3,000,000	6½%	99½	6.54
	Berlin City Electric Co.	2- and 3-Yr. Gold Notes	3,000,000	6½%	99-98½	7.04-7.06
	Key System Transit Co., Oakland, Calif.	12-1/2-Yr. 1st Mtge. Bonds Series "C"	2,500,000	5½%	97½	5.78
	American Public Service Co.	16-3/4-Yr. 1st Lien Bonds Series "C"	2,500,000	5%	93	5.65
	Broad River Power Co.	28-1/2-Yr. 1st & Ref. Mtge. Bonds Series "A"	2,500,000	5%	92	5.56
	Des Moines Gas Co.	30-Yr. 1st Mtge. Bonds	2,200,000	5%	98½	5.10
	Arizona Edison Co.	19-3/4-Yr. 1st Mtge. Bonds Series "A"	2,000,000	6%	97½	6.22
	Southern California Gas Co.	26-1/2-Yr. 1st & Ref. Mtge. Bonds Series "B"	2,000,000	5½%	100	5.50
	Philadelphia Rapid Transit Co.	1-10-Yr. Ser. Equip. Tr. Certificates Series "J"	1,700,000	5%	100-97⅛	4.75-5.35
	North Boston Lighting Properties	3-Yr. Notes	1,500,000	4½%	98⅜	5.00
	Seattle Lighting Co.	10-Yr. Deb. Bonds	1,500,000	6%	99	6.27
	Mobile Bay Bridge Co.	25-Yr. 1st Mtge. Bonds	1,420,000	7%	100	7.00
	United Light & Power Co. (of Md.)	33-1/4-Yr. 1st Lien & Consol. Mtge. Bonds	1,400,000	5½%	96½	5.74
	Electrical Securities Corp.	30-Yr. Coll. Tr. Bonds (20th Series)	1,000,000	5%	96½	5.23
	Union Edison Co.	1-Yr. 1st Lien Coll. Tr. Notes Series "A"	800,000	5%	99	6.05
	Upham Gas Co. of Ohio	5-Yr. 1st Mtge. Bonds	650,000	7%	100	7.00
	Michigan Water Power Co.	20-Yr. 1st Mtge. Bonds	600,000	6%	99½	6.04
	Central Public Service Co.	20-Yr. 1st Lien Coll. Tr. Bonds Series "A"	500,000	6%	99	6.09
	Railway & Light Securities Co.	10-3/4-Yr. Coll. Tr. Bonds, 7th Series	500,000	5%	95½	5.38

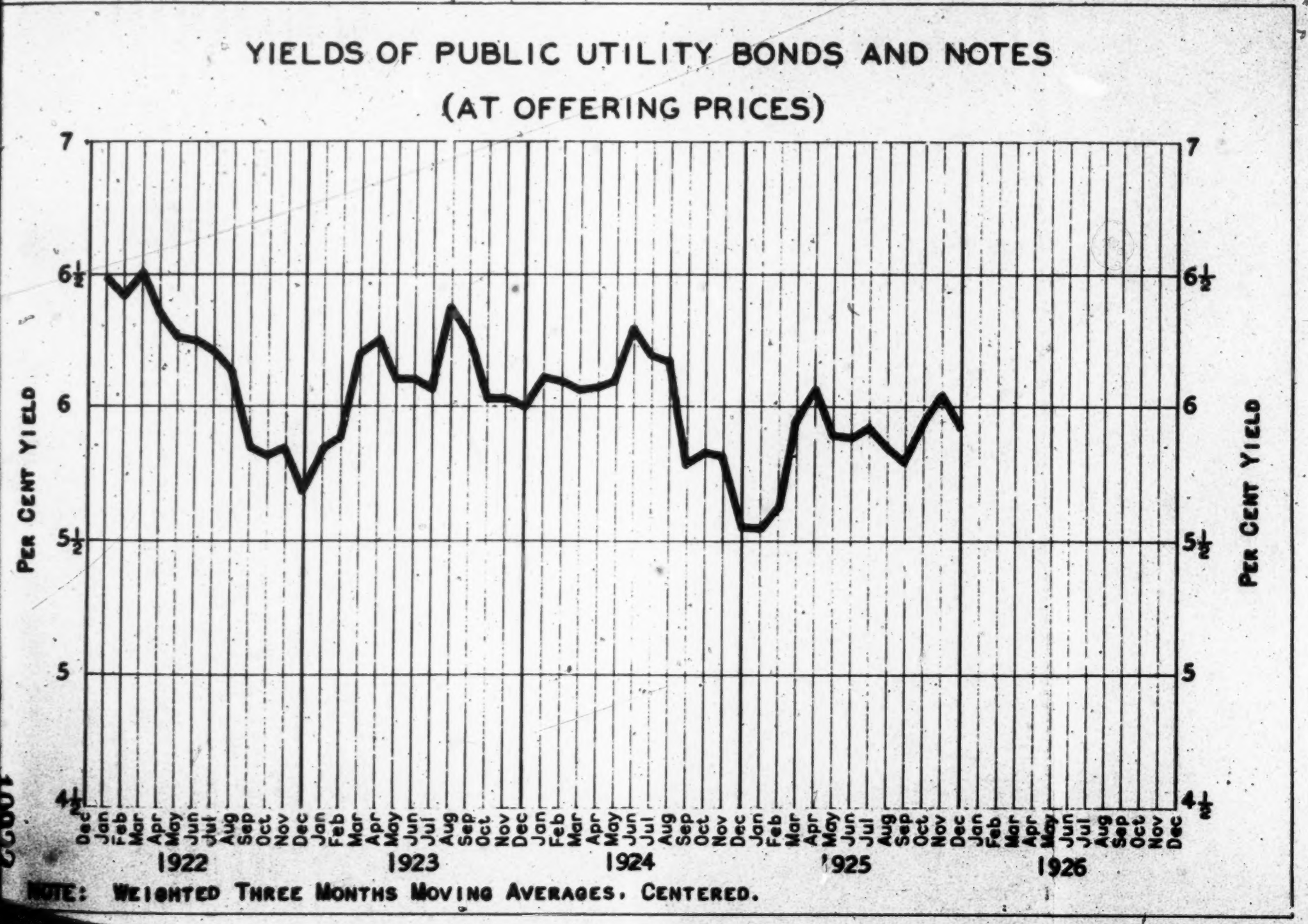
COMPANY WIDE CASE -- CRUNDEN EXHIBIT A-2

AVERAGE WEIGHTED YIELDS AT OFFERING PRICES OF BONDS AND NOTES OF PUBLIC UTILITIES OFFERED PUBLICLY IN THE UNITED STATES

(Issues of $500,000 and over)

		Monthly Weighted Yields %	Weighted Three Months Moving Average Centered, of Yields %
1922	Jan.	6.14	6.48
	Feb.	6.69	6.41
	Mar.	6.46	6.51
	Apr.	6.44	6.35
	May	6.26	6.26
	June	6.17	6.25
	July	6.36	6.22
	Aug.	5.75	6.13
	Sept.	5.96	5.84
	Oct.	5.77	5.82
	Nov.	5.74	5.85
	Dec.	6.42	5.68
1923	Jan.	5.52	5.84
	Feb.	6.24	5.87
	Mar.	6.10	6.20
	Apr.	6.29	6.25
	May	6.40	6.10
	June	5.79	6.10
	July	6.63	6.06
	Aug.	6.38	6.37
	Sept	6.18	6.27
		6.27	6.03
	Nov.	5.89	6.03
	Dec.	6.08	6.00
1924	Jan.	6.07	6.11
	Feb.	6.20	6.10
	Mar.	6.03	6.07
	Apr.	5.99	6.08
	May	6.33	6.10
	June	6.11	6.29
	July	6.50	6.19
	Aug.	5.90	6.17
	Sept	5.90	5.78
	Oct.	5.65	5.83
	Nov.	6.06	5.82
	Dec.	5.84	5.55
1925	Jan.	5.27	5.54
	Feb.	5.73	5.62
	Mar.	6.09	5.94
	Apr.	6.23	6.07
	May	5.92	5.89
	June	5.57	5.88
	July	6.16	5.93
	Aug.	6.02	5.84
	Sept.	5.29	5.79
	Oct.	5.96	5.95
	Nov.	6.56	6.05
	Dec.	5.74	5.93
1926	Jan.	5.76	

COMPANY WIDE CASE -- CRUNDEN EXHIBIT A-3



Attachment B

THE OHIO BELL TELEPHONE COMPANY

CHRONOLOGY OF ELIMINATION OF DUAL SERVICE IN OHIO

LOCATION	DATE OF UNIF.	AS OF DATE OF ACQUIRING THE COMPETING SYSTEM				AS OF FIRST OF MO. IN WHICH OFFICE WAS UNIFIED				AS OF END OF MO. IN WHICH OFFICE WAS UNIFIED		SYSTEM AS OF DEC. 31, 1928	
		BELL SYSTEM		OTHER SYSTEMS		BELL SYSTEM		OTHER SYSTEMS					
		NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS	NO. OFFS.	NUMBER STATIONS
	1/18/28	1	884	1	181	1	881	1	187	1	896	1	896
	2/28/28	1	81	1	188	1	81	1	187	1	148	1	147
	2/28/28	1	81	1	868	1	81	1	868	1	888	1	484
	2/28/28	1	118	1	868	1	117	1	889	1	888	1	907
	3/ 2/28	1	70	1	888	1	71	1	880	1	884	1	841
	3/ 6/28	1	181	1	880	1	187	1	818	1	880	1	887
	3/24/28	1	84	1	778	1	68	1	781	1	774	1	860
	3/31/28	1	188	1	647	1	184	1	660	1	706	1	888
	4/18/28	1	1.084	1	814	1	1.016	1	668	1	1.888	1	998
	5/28/28	1	4.474	1	768	1	4.848	1	688	1	4.880	1	8.788
	6/ 1/28	1	8.884	1	108	1	8.980	1	84	1	8.986	1	4.881
	6/ 1/28	1	1.080	1	80	1	1.088	1	40	1	1.088	1	1.884
	6/28/28	1	8.084	1	708	1	1.880	1	878	1	8.848	1	8.618
	6/ 1/28	1	81	1	811	1	88	1	604	1	684	1	1.101
	6/28/28	1	868	1	8.478	1	868	1	8.447	1	8.888	1	8.801
	10/28/28	1	1.410	1	884	1	1.460	1	800	1	1.898	1	8.884
	11/28/28	1	981	1	986	1	968	1	868	1	1.878	1	1.617
	11/28/28	1	88	1	91	1	77	1	76	1	180	1	884
	12/28/28	1	1.868	1	798	1	1.868	1	790	1	8.800	1	8.884
	12/28/28	1	847	1	147	1	868	1	188	1	888	1	488
	12/28/28	1	811	1	100	1	808	1	94	1	811	1	887
	12/28/28	1	8.884	1	868	1	8.788	1	100	1	8.778	1	4.188
	1/27/28	1	88	1	788	1	88	1	884	1	784	1	1.007
	2/28/28	1	887	1	680	1	888	1	808	1	908	1	1.888
	2/28/28	1	8.864	1	8.718	1	8.088	1	8.488	1	8.884	1	8.887
	2/28/28	1	8.480	1	1.418	1	4.148	1	882	1	4.878	1	4.868
	2/ 1/28	1	94	1	848	1	94	1	807	1	884	1	877
	2/ 1/28	1	889	1	804	1	908	1	186	1	941	1	1.884
	2/28/28	1	8.418	1	2.848	1	8.908	1	8.066	1	11.148	8	18.848
	2/28/28	1	407	1	472	1	408	1	484	1	888	1	888
	18/ 1/28	1	7.888	1	8.774	8	7.887	8	8.888	8	18.880	6	80.888
	18/ 1/28	8	80.084	1	6.614	8	86.788	1	.1	8	86.867	6	80.888
	18/28/28	1	8.780	1	1.088	1	4.888	1	882	1	4.778	1	8.848
	18/28/28	1	8.087	1	2.768	1	7.897	1	1.808	1	7.888	1	9.888
	8/27/28	1	888	1	1.818	1	868	1	1.078	1	1.888	1	8.884
	8/27/28	1	408	1	888	1	884	1	401	1	1.044	1	8.788
	4/28/28	1	80	1	848	1	80	1	848	1	888	1	481
	5/ 8/28	8	18.884	1	9.081	8	18.888	8	7.884	7	88.488	6	80.168
	8/28/28	1	184	1	814	1	181	1	880	1	488	1	884
	7/26/28	18	188.088	8	87.088	18	188.081	8	8.881	18	188.888	84	888.188
	7/28/28	6	88.048	6	88.188	6	88.817	6	80.018	9	48.888	8	88.888
	7/31/28	4	16.718	1	8.408	8	88.044	1	888	8	81.940	8	84.088
	11/ 6/28	1	681	1	1.011	1	608	1	968	1	1.488	1	1.487
	1/31/28	1	1.848	1	884	1	1.848	1	488	1	1.804	1	8.147
	8/ 1/28	1	886	1	888	1	888	1	668	1	687	1	676
	8/27/28	6	86.888	11	80.887	6	47.688	11	17.188	10	88.884	10	71.488
SUMMARY													
66 Localities	1/ 1/28 to 8/27/28	79	298,077	68	132,651	79	371,285	69	88,614	98	488,488	96	888,188

10941

[fol. 10923] COMPANY WIDE CASE—DORSEY EXHIBIT No. 1

The Ohio Bell Telephone Company
Development of Unit Costs
Account 241—Exchange Pole Lines

Classification	Height of pole 30 Foot	35 Foot
Material—Average Class "C":		
Cost of Eastern Cedar Pole, F.O.B. St. Paul, Minnesota	$6.68	$12.86
Adjustment to Reflect Various Kinds of Timber	.341	.656
Adjusted Cost	7.021	13.516
Average Weight of Poles in Inventory	497#	728#
Average Freight Rate per 100# to Columbus, Ohio, Giving Effect to Originating Shipping Points	$ .307	.307
Freight Cost	1.526	2.235
Total Cost F.O.B. Columbus, Exclusive of Supply Expense	8.547	15.751
Supply Expense, 6%	.513	.945
Total Cost of Pole F.O.B. Columbus	9.060	16.696
Average Cost of Miscellaneous Material F.O.B. Columbus, Including Supply Expense	1.549	1.549
Total Cost of Pole Material F.O.B. Columbus	10.609	18.245
Labor:		
Unloading and Handling	.362	.402
Hauling and Distributing	1.026	1.277
Framing, Roofing, and Shaving	.480	.600
Digging Pole Holes	1.925	2.406
Setting Poles	2.299	2.652
Labor for Miscellaneous Material	1.642	1.642
Total Direct Labor	7.734	8.979
Supervision, 17%	1.315	1.526
Total Labor	9.049	10.505
Total Cost of Pole in Place	19.658	28.750

[fol. 10924] COMPANY WIDE CASE—DORSEY EXHIBIT No. 2

The Ohio Bell Telephone Company
Development of Unit Costs
Account 251—Toll Pole Lines

Classification	Height of Pole 30 Foot	35 Foot
Material—Average Class "C":		
Cost of Eastern Cedar Pole, F.O.B. St. Paul, Minnesota	$6.68	$12.86
Adjustment to Reflect Various Kinds of Timber	.508	.977
Adjusted Cost	7.188	13.837
Average Weight of Poles in Inventory	530#	750#
Average Freight Rate per 100# to Columbus, Ohio, Giving Effect to Originating Shipping Points	$ .283	$ .283
Freight Cost	1.500	2.122
Total Cost F.O.B. Columbus, Exclusive of Supply Expense	8.688	15.959
Supply Expense, 6%	.521	.958
Total Cost of Pole F.O.B. Columbus	9.209	16.917
Average Cost of Miscellaneous Material F.O.B. Columbus, Including Supply Expense	.932	.932
Total Cost of Pole Material F.O.B. Columbus	10.141	17.849

Company Wide Case, Dorsey Exhibit No. 2—The Ohio Bell Telephone Company—Development of Unit Costs—Account 251—Toll Pole Lines—Continued

Classification	Height of Pole 30 Foot	35 Foot
Labor:		
Unloading and Handling	.362	.402
Hauling and Distributing	1.437	1.796
Framing, Roofing, and Shaving	.600	.600
Digging Pole Holes	1.604	1.925
Setting Poles	2.241	2.551
Labor for Miscellaneous Material	1.141	1.141
Total Direct Labor	7.385	8.415
Sundry Disbursements, 20%	1.477	1.683
Supervision, 17%	1.255	1.431
Total Labor	10.117	11.529
Total Cost of Pole in Place	20.258	29.378

[fol. 10925] COMPANY WIDE CASE—DORSEY EXHIBIT No. 3

The Ohio Bell Telephone Company

Development of Unit Costs

Account 243—Exchange Aerial Wire

Classification	Size of Wire .109 Bare Iron	.080 Bare Copper
Material:		
Cost of Wire per Mile F.O.B. Hawthorne, Illinois	$8.959	$17.391
Western Electric Service and Inspection Charge, 4.7%	.421	.817
Total Cost F.O.B. Hawthorne, Illinois	9.380	18.208
Weight per Mile	170#	102#
Freight Rate per 100#, Hawthorne, Illinois, to Columbus, Ohio	.29	.42
Freight Cost per Mile	.493	.428
Total Cost of Wire	9.873	18.636
Miscellaneous Material per Mile	1.956	2.193
Total Cost of Material F.O.B. Columbus, Exclusive of Supply Expense	11.829	20.829
Supply Expense, 6%	.710	1.250
Total Cost of Material F.O.B. Columbus	12.539	22.079
Labor—per Mile:		
Direct Labor	12.725	12.725
Supervision, 17%	2.163	2.163
Total Labor	14.888	14.888
Total Cost Per Mile in Place	27.427	36.967

[fol. 10926] COMPANY WIDE CASE—DORSEY EXHIBIT No. 4

The Ohio Bell Telephone Company—Development of Unit Costs

Account 253—Toll Aerial Wire

Classification	Size of Wire .109 Bare Iron	Size of Wire .080 Bare Copper
Material:		
Cost of Wire per Mile F.O.B. Hawthorne, Illinois	$8.959	$17.391
Western Electric Service and Inspection Charge, 4%	.421	.817
Total Cost F.O.B. Hawthorne, Illinois	9.380	18.208
Weight per Mile	170#	102#
Freight Rate per 100#, Hawthorne, Illinois, to Columbus, Ohio	$ .29	$ .42
Freight Cost per Mile	.493	.428
Total Cost of Wire	9.873	18.636
Miscellaneous Material per Mile	1.956	2.193
Total Cost of Material F.O.B. Columbus, Exclusive of Supply Expense	11.829	20.829
Supply Expense, 6%	.710	1.250
Total Cost of Material F.O.B. Columbus	12.539	22.079
Labor—per Mile:		
Direct Labor	10.180	10.180
Sundry Disbursements, 20%	2.036	2.036
Supervision, 17%	1.731	1.731
Total Labor	13.947	13.947
Total Cost Per Mile in Place	26.486	36.026

[fol. 10927] COMPANY WIDE CASE—DORSEY EXHIBIT No. 5

The Ohio Bell Telephone Company—Development of Unit Costs

Account 242—Exchange Aerial Cable

Classification	Size of cable 50 pair	100 pair	200 pair
Material—No. 22 B.&S. Gauge, Paper Insulated, Lead Covered, Single Wrapped:			
Cost of Cable per 1,000 Feet, F.O.B. Hawthorne, Illinois	$149.50	$255.10	$445.80
Weight of Cable per 1,000 Feet	1,050#	1,730#	2,860#
Weight of Reel, Doubled to Allow for Return	538#	892#	1,454#
Total Weight of Cable and Reel	1,588#	2,622#	4,314#
Freight Cost to Columbus, Ohio @ $.29 per 100#	$4.60	$7.60	$12.51
Allowance for Injury to Reel	2.50	3.00	3.50
Total Cost of Cable Per 1,000 Feet	156.60	265.70	461.81
Cost of Messenger and Rings per 1,000 Feet	17.54	17.54	29.44
Cost of Miscellaneous Material per 1,000 Feet	14.41	14.41	22.88
Total Cost of Material Exclusive of Supply Expense	188.55	297.65	514.13
Supply Expense, 6%	11.31	17.86	30.85
Total Cost of Material F.O.B. Columbus	199.86	315.51	544.98

Company Wide Case, Dorsey Exhibit No. 5—Development of Unit Costs—Account 242—Exchange Aerial Cable—Continued

Classification	Size of cable		
	50 pair	100 pair	200 pair
Labor—per 1,000 Feet:			
Hauling	1.629	2.171	3.80
Returning Reels to Storehouse	.375	.500	.75
Placing Cable and Messenger	74,910	74,910	98.69
Total Direct Labor	76.914	77.581	103.24
Supervision, 17%	13.07	13.19	17.55
Total Labor Exclusive of Splicing	89.98	90.77	120.79
Total Cost of Material and Labor Exclusive of Splices	289.84	406.28	665.77
Labor and Material for Splices, 10%	28.98	40.63	66.58
Total Cost of Labor and Material Per 1,000 Feet in Place	318.82	446.91	732.35
Cost Per Foot in Place	.3188	.4469	.7324

[fol. 10928] Company Wide Case—Dorsey Exhibit No. 6

The Ohio Bell Telephone Company

Development of Unit Costs

Account 243—Exchange Aerial Wire—Drops

Classification	Amount
Material:	
No. 17 Twisted Pair Copper-steel—125 feet	$1.6[illegible]
House Brackets	.04[illegible]
Insulator	.03[illegible]
Porcelain Knobs	.03[illegible]
Tie Wires	.00[illegible]
Nails, Screws, etc.	.00[illegible]
Total Material F.O.B. Hawthorne, Illinois	1.8[illegible]
Freight @ $.42 per 100# to Columbus, Ohio	.0[illegible]
Service and Inspection, 4.7%	.0[illegible]
Total Cost of Material F.O.B. Columbus, Exclusive of Supply Expense	2.01[illegible]
Supply Expense, 6%	.1[illegible]
Total Cost of Material F.O.B. Columbus	2.1[illegible]
Labor:	
Direct Labor	1.[illegible]
Supervision, 17%	.[illegible]
Total Labor	1.[illegible]
Total Cost Each	4.[illegible]

[fol. 10929] COMPANY WIDE CASE—DORSEY EXHIBIT No. 7

The Ohio Bell Telephone Company

Development of Unit Costs

Account 244—Exchange Underground Conduit—Main

Classification	Single tile		Multiple tile	
	4 duct	6 duct	4 duct	6 duct
Material—per Trench Foot:				
Tile—F.O.B. Brazil, Indiana	$.3302	$.5068	$.3302	$.5068
Weight of Tile per Trench Foot	33.32#	49.96#	26.67#	38.33#
Freight to Columbus, Ohio, @ 2.45 per Net Ton	$.0406	$.0612	$.0327	$.0470
Muslin	.0131	.0272	.0065	.0076
Dowels	.....	.....	.0074	.0008
Total Exclusive of Supply Expense	.3981	.5972	.3858	.5782
Supply Expense, 6%	.0239	.0358	.0231	.0344
Cement Mortar @ $14.25 per Cubic Yard	.0114	.0171	.0100	.0157
Total	.4334	.6501	.4189	.6283
Loss and Waste, 4%	.0173	.0260	.0168	.0249
Concrete @ $8.00 per Cubic Yard	.2232	.2952	.2160	.2736
Total Cost of Material F.O.B. Columbus	.6739	.9713	.6517	.9218
Labor—per Trench Foot:				
Excavation	.2898	.3841	.2774	.3509
Backfill	.0495	.0635	.0478	.0588
Hauling Surplus Dirt	.0639	.0904	.0598	.0804
Placing Concrete	.0530	.0701	.0513	.0650
Hauling and Laying Duct	.0901	.1352	.0871	.1296
Total Direct Labor	.5463	.7433	.5234	.6847
Supervision, 17%	.0929	.1264	.0890	.1164
Total Labor	.6392	.8697	.6124	.8011
Total Cost per Trench Foot in Place	1.3131	1.8410	1.2641	1.7229

[fol. 10930] COMPANY WIDE CASE—DORSEY EXHIBIT No. 8

The Ohio Bell Telephone Company

Development of Unit Costs

Account 245—Exchange Underground Cable—Main

Classification	Size of cable		
	50 pair	100 pair	200 pair
Material—No. 22 B. & S. Gauge, Paper Insulated, Lead Covered, Single Wrapped:			
Cost of Cable per 1,000 Feet, F.O.B. Hawthorne, Illinois	$149.50	$255.10	$445.80
Weight of Cable per 1,000 Feet	1,050#	1,780#	2,960#
Weight of Reel, Doubled to Allow for Return	538#	893#	1,454#
Total Weight of Cable and Reel	1,588#	2,622#	4,314#
Freight Cost to Columbus, Ohio @ $.29 per 100#	$4.60	$7.60	$12.51
Allowance for Injury to Reel	2.50	3.00	3.50

Company Wide Case, Dorsey Exhibit No. 8—Development of Unit Costs—Account 245—Exchange Underground Cable—Main—Continued

Classification	Size of cable		
	50 pair	100 pair	200 pair
Total Cost of Cable Per 1,000 Feet	156.60	265.70	461.81
Supply Expense, 6%	9.40	15.94	27.71
Total Cost of Material F.O.B. Columbus	166.00	281.64	489.52
Labor—per 1,000 Feet:			
Hauling	1.629	2.171	3.800
Returning Reels to Storehouse	.375	.500	.750
Rodding Duct and Pulling in Cable	81.330	81.330	93.290
Total Direct Labor	83.334	84.001	97.840
Supervision, 17%	14.167	14.280	16.633
Total Labor Exclusive of Splicing	97.501	98.281	114.473
Total Cost of Material and Labor Exclusive of Splices	263.50	379.92	603.99
Labor and Material for Splices, 10%	26.35	37.99	60.40
Total Cost of Labor and Material per 1,000 Feet in Place	289.85	417.91	665.39
Cost Per Foot in Place	.290	.418	.664

[fol. 10931] Company Wide Case, Eide Exhibit No. 1

The Ohio Bell Telephone Company,

Historical, Physical and Financial Data

[fol. 10932] Index

Description	Side Folio
Historical Sketch of The Ohio Bell Telephone Company and its Present State Wide Rate Case	10933
Attachment A—Historical Diagram.	
Attachment B—Chronology of Elimination of Dual Service in Ohio.	
Growth of Plant	10934
Summary of Station Gain	10935
Statistics	10936
Decrease in Average Time Required to Establish Telephone Connections from One City to Another	10937
Rate of Return on Book Cost of Property	10938
Book Cost of Fixed Capital and Construction Work in Progress as Found by The Public Utilities Commission of Ohio	10939
License Contract—Changes in Payment Rates	10940
Income Statement (Years 1925 to 1929 incl.)	10941
Detail of Telephone Operating Revenues (Years 1925 to 1929 incl.)	10942

Description	Side Folio
Detail of Telephone Operating Expenses (Years 1925 to 1929 incl.)	10943
Gross Additions to Fixed Capital and Construction Work in Progress (Years 1925 to 1929 incl.)	10944
Fixed Capital Withdrawn or Retired (Years 1925 to 1929 incl.)	10945
Balance Sheet (Years ending December 31, 1925 to 1929 incl.)	10946

[fol. 10933] Historical Sketch of the Ohio Bell Telephone Company and Its Present State Wide Rate Case

Bell System properties in Ohio (not including approximately three counties in southwestern Ohio, comprising The Cincinnati and Suburban Telephone Company) just previous to December 31, 1920 were under three separate corporations and managements, The Cleveland Telephone Company in Cuyahoga County, the Central Union Telephone Company generally in the other counties of the State, excepting in twelve counties in the eastern section which were under the direction of The Chesapeake and Potomac Telephone Company of West Virginia. Long Distance lines of the American Telephone and Telegraph Company largely interconnected the systems within the State.

Another telephone company, known as The Ohio State Telephone Company, operated a system in many of the principal cities, including exchanges at Akron, Alliance, Canton, Cleveland, Columbus, Dayton, Findlay, Youngstown, Zanesville and twenty-nine other cities and villages where Bell System exchanges were also operated. There were other companies in still other cities and villages operating exchanges where Bell System exchanges as well furnished service.

An early step in carrying out a plan of eliminating dual telephone systems in Ohio was taken on October 4, 1920, when the stockholders of The Cleveland Telephone Company approved an enlargement of its field of operations and changed the name of the company to "The Ohio Bell Telephone Company."

On December 23, 1920, The Public Utilities Commission of Ohio approved the purchase by The Ohio Bell Telephone Company of the Ohio property of the Central Union Telephone Company. That Commission authorized the issuance of the necessary securities, and the purchase was com-

pleted on December 31, 1920 for a total consideration of $28,151,851.24, of which $27,941,851.24 was paid in cash and the balance of $210,000 by the assumption of mortgage notes of the Central Union Company. For this purchase and for additions to the property immediately required, the Commission authorized The Ohio Bell Telephone Company to issue and sell $19,000,000 par value of common capital stock at par and $10,000,000 of 6% Demand Notes, both of which were purchased at par by the American Telephone and Telegraph Company.

As the result of an insistent demand on the part of the public for the elimination of dual telephone service in the State of Ohio, The Ohio State Telephone Company and The Ohio Bell Telephone Company effected on September 20, 1921 a consolidation under the name of "The Ohio Bell Telephone Company", after approval of the stockholders and the necessary public authorities.

[fol. 10934] The General Assembly of the State of Ohio, on March 31, 1921, memorialized Congress to enact new laws or amend existing laws in order to eliminate dual telephone service, as follows:

"Whereas, the public interest demands the elimination of dual telephone service and the unification of the dual telephone service and the unification of the service of competing telephone companies; and

Whereas, such unification of telephone service, in justice to the stockholders of the existing telephone companies can only be secured by a consolidation of said competing companies or the purchase by one company of the property of the other; and

Whereas, such consolidation or purchase is now authorized by the laws of the State of Ohio, but there seems to be a doubt whether such consolidation or purchase is permissible under Federal Law; therefore,

Be it resolved by the General Assembly of the State of Ohio, that the Congress of the United States be and it is hereby requested to enact such laws or amendment to existing laws, as will permit competing telephone companies doing either an intrastate or interstate telephone business to unify the service rendered by such company either by purchase and sale of the property of one company by the other, or by a consolidation or merger of such compan

when the same is authorized by the laws of the State in which such properties are situated, and

Be it Further Resolved, that copies of this joint resolution be transmitted by the Clerk of the Senate to the United States Senators and Members of Congress representing the State of Ohio."

This consolidation was approved by the Public Utilities Commission of Ohio on September 17, 1921 (Order No. 2367). That Commission's order declared the consolidation as being in the public interest, fixed the rates, and determined a value of the property. The order covering these points is quoted below:

"The Commission being satisfied that said consolidation and merger will promote the public convenience and will furnish the public with adequate service for a reasonable rate, rental, toll or charge therefor, the Commission for the purpose of this consolidation and for the existing service and not for the service after physical unification of the plants and lines hereby ascertains and determines the value of the property of said constituent companies upon which the rates, tolls, rentals and charges of the consolidated company are to be based, to be the sum of $81,316,427.90 and [fol. 10935] hereby fixes and determines the lawfully existing rates, charges, tolls and rentals of constituent companies to be the rates, charges, tolls and rentals to be charged by said consolidated company after such consolidation and merger and until modified or changed in the manner provided by law."

The Commission ordered the consolidated company to proceed "to unify its service immediately after the rates to be charged for such unified service shall have been fixed and determined in a manner provided by law".

On the 19th day of September, 1921, the Interstate Commerce Commission also approved the consolidation, certifying "that the consolidation of the properties of The Ohio Bell Telephone Company and The Ohio State Telephone Company, as described in said report, will be of advantage to the persons to whom service is to be rendered and in the public interest".

On September 28, 1921 (Order No. 2368 Amended) the Public Utilities Commission of Ohio authorized the neces-

sary financing for the purpose of carrying out the consolidation of The Ohio Bell Telephone Company and The Ohio State Telephone Company. This is briefly summarized as follows:

Common Stock ($100 par)	$25,000,000
Preferred Stock ($100 par) approximately	28,225,000
Outstanding Bonds and Notes "	18,000,000

The American Telephone and Telegraph Company was authorized to accept 249,989 shares of Common Stock of the consolidated company in exchange for the same number of shares of the Common Stock of The Ohio Bell Telephone Company now owned by it and to acquire 180,000 shares of Preferred Stock, or any part thereof, and hold or dispose of said shares.

Another step towards the elimination of dual service and bringing the Ohio properties under one control and management was taken on December 31, 1921, when The Ohio Bell Telephone Company purchased the Ohio property of the Chesapeake and Potomac Telephone Company of West Virginia, comprising thirty exchanges serving twenty-seven thousand telephones in twelve counties in the eastern part of the State. This purchase was approved by the Commission (Order No. 2413) on December 2, 1921 at a purchase price of $3,231,784.47. In this order the Commission authorized the issuance and sale of $5,000,000 of Common Stock to be devoted to—

(1) The payment of the consideration of $3,231,784.47 for the Chesapeake and Potomac property, and

[fol. 10936] (2) To reimburse the Company's treasury for the sum of $2,449,095.13

none of which was obtained by the issue of stocks, bonds, notes or other evidences of indebtedness actually expended therefrom for the construction, completion, extension and improvement of its facilities, etc.

The foregoing covers the major steps in the development of The Ohio Bell Telephone Company as it is today. Other property has been purchased or sold from time to time with the approval and consent of the Public Utilities Commission of Ohio in each instance. These are shown on the diagram attached. (Attachment A).

All of the financing of The Ohio Bell Telephone Company for improvements and betterments has been approved by the Public Utilities Commission. These may be summarized as follows:

7-19-22	6 Per cent Demand Notes	$4,000,000
9-17-23	6 " " "	4,000,000
10-18-23	6 " " "	2,675,000
7- 2-24	6 " " "	4,500,000
6-18-25	6 " " "	10,000,000
9-25-25	Common Capital Stock	15,000,000
3-27-26	" " "	5,000,000
7-10-26 12- 6-26	6 Per cent Demand Notes	11,000,000
10-18-27	6 " " "	13,000,000
12-29-27	Common Capital Stock	25,000,000
10-31-28 2- 4-29	" " "	25,000,000

When application has been made by The Ohio Bell Telephone Company to the Commission for authority to issue Demand Notes or Capital Stock, the Commission's engineers and accountants have checked the facts warranting these issues from the books of the Company which are kept in accordance with the requirements of The Public Utilities Commission of Ohio and The Interstate Commerce Commission.

An analysis of the above financing is shown elsewhere in a separate statement.

Following the Commission's order (No. 2367) approving the consolidation of The Ohio State Telephone Company and The Ohio Bell Telephone Company into a new The Ohio Bell Telephone Company, "that in the communities where dual service is now furnished by constituent companies the said consolidated company shall proceed to unify its service immediately after the rates to be charged for such unified service shall have been fixed and determined in the manner provided by law", the Company's engineers began a comprehensive study of the situation with a view to providing for the unification of service and the elimination of dual service at the earliest possible dates. This, perhaps, was the largest undertaking of its kind ever at-
[fol. 10937] tempted by any telephone company. Progress

of unification at dual service points is set forth in a chronology attached. (Attachment B).

The first unification took place at Dresden, Ohio in January 1922, and the last at Columbus, Ohio in February 1926. By years the following was accomplished.

1922—21 cities and villages.
1923—13 " " "
1924— 9 " " "
1925— 2 " " "
1926— 1 city.

In addition to the unification of service in forty-six exchanges, as indicated above, there has simultaneously been carried out a unification of the separate toll plants of The Ohio State Telephone Company and The Ohio Bell Telephone Company. Along with this the lines of The American Telephone and Telegraph Company and the lines of The Ohio Bell Telephone Company have been fitted properly into the national system so that either The Ohio Bell Telephone Company or The Cincinnati and Suburban Bell Telephone Company, or their connecting companies, handles all of the intrastate and the Long Lines of the American Telephone and Telegraph Company the interstate business.

As rapidly as the Company was prepared to unify the service in the dual service exchanges applications were filed with the Commission to fix the rates to be charged for the unified service: many of the municipalities intervened and contested the Company's proposed rates and much time was consumed in the hearing of the cases, notably the long contested (and still undertermined) Dayton rate case, No. 2367-S 17, the Canton rate case, No. 2367-S 18, and others. There was also undetermined at that time the Company's application for leave to make effective a schedule of service connection charges. (Service Connection Charge Case No. 1728.)

From time to time following the 1923 amendment of Section 614-20 of the Code (110 Ohio Laws, 366-20), the Telephone Company filed schedules of new rates for various exchanges, some of which were protested and subsequently became and still are effective under bond; it also filed a new schedule of toll rates which became effective under bond on April 21, 1924, following their protest and suspen-

sion for the statutory period. (Toll Rate Case A. U. R. P. 124.)

In the course of the hearings in the cases resulting from these protests more than eighty-five hundred pages of testimony had been taken and more than twelve thousand pages of exhibits offered in evidence prior to October, 1924; the hearings before the Commission had extended over a period of more than two years; many issues were common to all of the cases; with the toll rates and proposed service connection charges also at issue, the Company's entire rate structure and its property and service as a whole were [fol. 10938] indirectly involved and the situation had become such that on October 14, 1924, the Commission, of its own motion (Order No. 3307), inaugurated the present company-wide case.

The order, after reciting the large number of pending cases, the advisability from the standpoint of the public of fixing rates for the state as a whole, the advantage to be gained from a single decision of important issues common to all of the cases and the saving of time and money to be accomplished by a single consolidated case, required that all pending cases be consolidated into a single case; that the Company furnish the Commission with a complete inventory of its property, toll and exchange, on or before December 1, 1924, and that thereafter the consolidated case proceed to a hearing for the determination of the fair value of the Company's property and the just and reasonable rates for its service throughout the State of Ohio.

After the date of the Commission's order the Telephone Company made additional filings of exchange rates, some of which were protested and are now collected under bond as in the case of those previously mentioned. Another change subsequent to the Commission's order resulted from the Telephone Company's voluntary decreases in toll rates, effective October 1, 1926, the new rates having been substituted in the toll rate case for the rates originally involved there and constituting, therefore, a part of the rates under consideration in this consolidated case.

In point of time, some of the separate exchange cases, consolidated with the company-wide case, are almost eight years old, dating back to the year 1922; others of them are still older, notably the Lancaster and Ripley cases arising under the Robinson Law and dating back to January, 1921;

and the dates of the so-called Pence Law cases extend from June, 1924, to February, 1927, although most of them were commenced during the years 1924 and 1925.

From the standpoint of time and effort consumed, and taking into consideration only the present case and the fifteen of those consolidated with it in which testimony has been taken, the record consists of more than 12,500 pages of spoken testimony and a pile of more than seven and one-half feet of exhibits; and the hearings have consumed more than 174 days, fifty of which have been in the company-wide case proper.

Hearings on the State-wide case are still in progress. Early in 1927 the taking of evidence in the case was com- [fol. 10939] pleted and briefs submitted. It was reopened by the state, after objections made by counsel for The Ohio Bell Telephone Company were over-ruled by the Commission in its Order No. 3307, dated July 11, 1927.

Prepared February 15, 1930.

Attachments:
A—Historical Diagram
B—Unification Chronology

(Here follow 2 photos, side folios 10940 and 10941)

HISTORICAL DIAGRAM OF THE OHIO BELL TELEPHONE COMPANY

THE OHIO BELL TELEPHONE COMPANY

SALES SUBSEQUENT TO INCORPORATION SEPTEMBER 21, 1921

THE OLYMPIA TELEPHONE COMPANY
OLYMPIA EXCHANGE
FEBRUARY 26, 1932

THE NEW OTTAWA COUNTY TELEPHONE COMPANY
PORT CLINTON EXCHANGE
JULY 1, 1932

THE BUCKEYE LAKE HOME TELEPHONE COMPANY
BUCKEYE LAKE, ROLLERSPORT & PLEASANTVILLE EX.
JUNE 30, 1933

THE TRAIL RUN TELEPHONE COMPANY
NEWPORT AND NEW METAMORAS EX.
JUNE 30, 1933

THE HOOVER TELEPHONE COMPANY
HARRISONVILLE EXCHANGE
OCTOBER 31, 1933

THE TUSCARAWAS COUNTY TELEPHONE COMPANY
DOVER & NEW PHILADELPHIA EX.
APRIL 30, 1934

THE FAIRVIEW & BRIDGEPORT TEL. COMPANY
FAIRVIEW & BRIDGEPORT EX.
JUNE 30, 1934

THE PORTSMOUTH TELEPHONE COMPANY
PORTSMOUTH EXCHANGE
AUGUST 31, 1934

THE UNION TELEPHONE COMPANY
TRIMBLE EXCHANGE
OCT. 31, 1935

THE CINCINNATI AND SUBURBAN BELL TEL. CO.
TOLL LINES
AUGUST 1, 1939

MERGED SEPTEMBER 21, 1921

THE OHIO BELL TEL. CO. (OLD)
INCORPORATED OCTOBER 6, 1920

THE CENTRAL UNION TELEPHONE COMPANY
INCORPORATED JUNE 25, 1883

OHIO DIVISION PURCHASED DECEMBER 31, 1930 BY THE OHIO BELL TELEPHONE CO.

THE CLEVELAND TELEPHONE CO.
INCORPORATED JAN. 30, 1880

NAME CHANGED TO THE OHIO BELL TELEPHONE CO. OCTOBER 6, 1930.

THE OHIO STATE TEL. CO.
INCORPORATED JULY 23, 1914

FORMED BY THE CONSOLIDATION OF THE FOLLOWING COMPANIES ON THIS DATE

THE UNITED STATES TELEPHONE COMPANY
THE CUYAHOGA TELEPHONE COMPANY
THE COLUMBUS CITIZENS TELEPHONE COMPANY
THE TOLEDO HOME TELEPHONE COMPANY
THE HOME TELEPHONE COMPANY - DAYTON
THE WASHINGTON HOME TELEPHONE COMPANY
THE LONDON HOME TELEPHONE COMPANY
THE STARK COUNTY TELEPHONE COMPANY
THE YOUNGSTOWN TELEPHONE COMPANY
THE COLUMBIANA COUNTY TELEPHONE COMPANY
THE ZANESVILLE TELEPHONE & TELEGRAPH COMPANY
THE FINDLAY HOME TELEPHONE COMPANY
THE LANCASTER HOME TELEPHONE COMPANY
THE MASSILLON TELEPHONE COMPANY
THE CITIZENS TELEPHONE & MESSAGE COMPANY

MERGED THE FOLLOWING COMPANIES SINCE INCORPORATION, JULY 23, 1914

THE AKRON PEOPLES TELEPHONE COMPANY	1915
THE HOLLAND HOME TELEPHONE COMPANY	1917
THE NORTHWESTERN TOLL LINE COMPANY	1917
THE NORTHERN OHIO TELEPHONE COMPANY	1918
THE PORTAGE COUNTY TELEPHONE COMPANY	1918
THE CITIZENS TELEPHONE COMPANY SENECA	1918
THE NELSONVILLE & MURRAY TEL. COMPANY	1918
THE UNITY TOWNSHIP TELEPHONE COMPANY	1920
THE NORTH JACKSON TELEPHONE COMPANY	1921
THE S. CHARLESTON HOME TEL. COMPANY	1921

PURCHASES SUBSEQUENT TO INCORPORATION SEPTEMBER 21, 1921

THE MIDDLETOWN TELEPHONE COMPANY
NOVEMBER 30, 1921

THE C. AND P. OF W.VA. (OHIO PROPERTIES)
NOVEMBER 31, 1921

THE SANDUSKY HOME TELEPHONE COMPANY
JANUARY 31, 1922

THE SPRINGFIELD-XENIA TELEPHONE COMPANY
SEPTEMBER 30, 1922

THE CORNERSTON TELEPHONE COMPANY
NOVEMBER 30, 1922

THE GALLIA TELEPHONE COMPANY
DECEMBER 31, 1922

THE FRANKLIN COUNTY TELEPHONE COMPANY
DECEMBER 31, 1922

THE MONTGOMERY COUNTY TELEPHONE COMPANY
DECEMBER 31, 1923

THE UPPER SANDUSKY TELEPHONE COMPANY
APRIL 15, 1924

THE TUSCARAWAS COUNTY TELEPHONE COMPANY
URICHSVILLE, NEWCOMERSTOWN, TUSCARAWAS, URICHSVILLE, & PORT WASHINGTON EXCHANGES.
APRIL 30, 1924

CUMBERLAND TELEPHONE & TELEGRAPH COMPANY
ARCHBOLD EXCHANGE
JULY 15, 1925

THE HOYOR TELEPHONE COMPANY
FEB. 28, 1926

THE KIRTLAND TELEPHONE COMPANY
APRIL 30, 1926

THE PERRY COUNTY TELEPHONE COMPANY
APRIL 30, 1927

THE BARNES TELEPHONE COMPANY
AUGUST 31, 1927

THE CINCINNATI AND SUBURBAN BELL TEL. CO.
TRENTON EXCHANGE
JULY 31, 1929

FRIENDLY HOME TELEPHONE COMPANY
DEC. 31, 1929

THE TIFFIN CONSOLIDATED TELEPHONE CO.
MAR. 31, 1930

THE SALEM TOWNSHIP RURAL TELEPHONE CO.
JUNE 30, 1930

THE FAIRFIELD TOWNSHIP TELEPHONE CO.
JUNE 30, 1930

WINTERSVILLE TELEPHONE COMPANY
DEC. 31, 1930

CHESTER TELEPHONE COMPANY
DEC. 31, 1930

NOTE - VARIOUS TOLL PROPERTY IN OHIO WAS BOUGHT OR SOLD FROM TIME TO TIME IN WORKING OUT THE STATE SYSTEM OF LINES IN CONJUNCTION WITH THE NATIONAL SYSTEM OF THE AMERICAN TELEPHONE AND TELEGRAPH COMPANY.

10940

ATTACHMENT A

[fol. 10942] The Ohio Bell Telephone Company

Growth of Plant

1.	Book Cost of Fixed Capital and Construction Work in Progress as of September 20, 1921	$77,839,932.41
	Gross Additions:	
2.	Sept. 21, 1921 to Dec. 31, 1921	$5,424,354.18
3.	Year 1922	8,885,369.89
4.	" 1923	10,514,619.73
5.	" 1924	12,119,212.63
6.	" 1925	16,519,919.02
7.	" 1926	21,679,188.74
8.	" 1927	19,624,525.71
9.	" 1928	20,341,567.24
10.	" 1929	28,135,476.75
11.	Total	143,244,233.89
12.	Book Cost of Fixed Capital and Construction Work in Progress as of December 31, 1929	$159,476,902.53

This statement does not include Investment Securities, Cash and Deposits, Receivables, Materials and Supplies and Other Assets, except Fixed Capital and Construction Work in Progress.

[fol. 10943] The Ohio Bell Telephone Company

Summary of Station Gain

(Including Stations Purchased and Sold)

Period (a)	Net gain* (excluding purchases and sales) (b)	Net gain purchases and sales: Bell owned (c)	Net gain purchases and sales: Non-Bell owned (d)	Total net gain (e)	Total stations in service end of period (f)
1. Stations in Service as of September 20, 1921	.....	.....	.....	.....	443,091
2. Sept. 21 to Dec. 31, 1921	1,224	20,900	.....	22,124	475,215
3. Year 1922	3,435	2,723	6,992	13,140	488,355
4. Year 1923	7,505	463↑	.....	7,042	495,397
5. Year 1924	10,859	615↑	2,063	12,306	507,703
6. Year 1925	27,580	40↑	.....	27,790	535,493
7. Year 1926	26,573	.....	558	26,431	561,924
8. Year 1927	30,895	3,054	.....	30,949	601,873
9. Year 1928	41,424	4,116	.....	45,540	647,413
10. Year 1929	57,620	4,046	575	62,300	709,713

*During the first years listed above the net gain in stations was reduced due to elimination of dual service where service was consolidated in the same community.

[Read in copy.]

[fol. 10944]

The Ohio Bell Telephone Company

Statistics

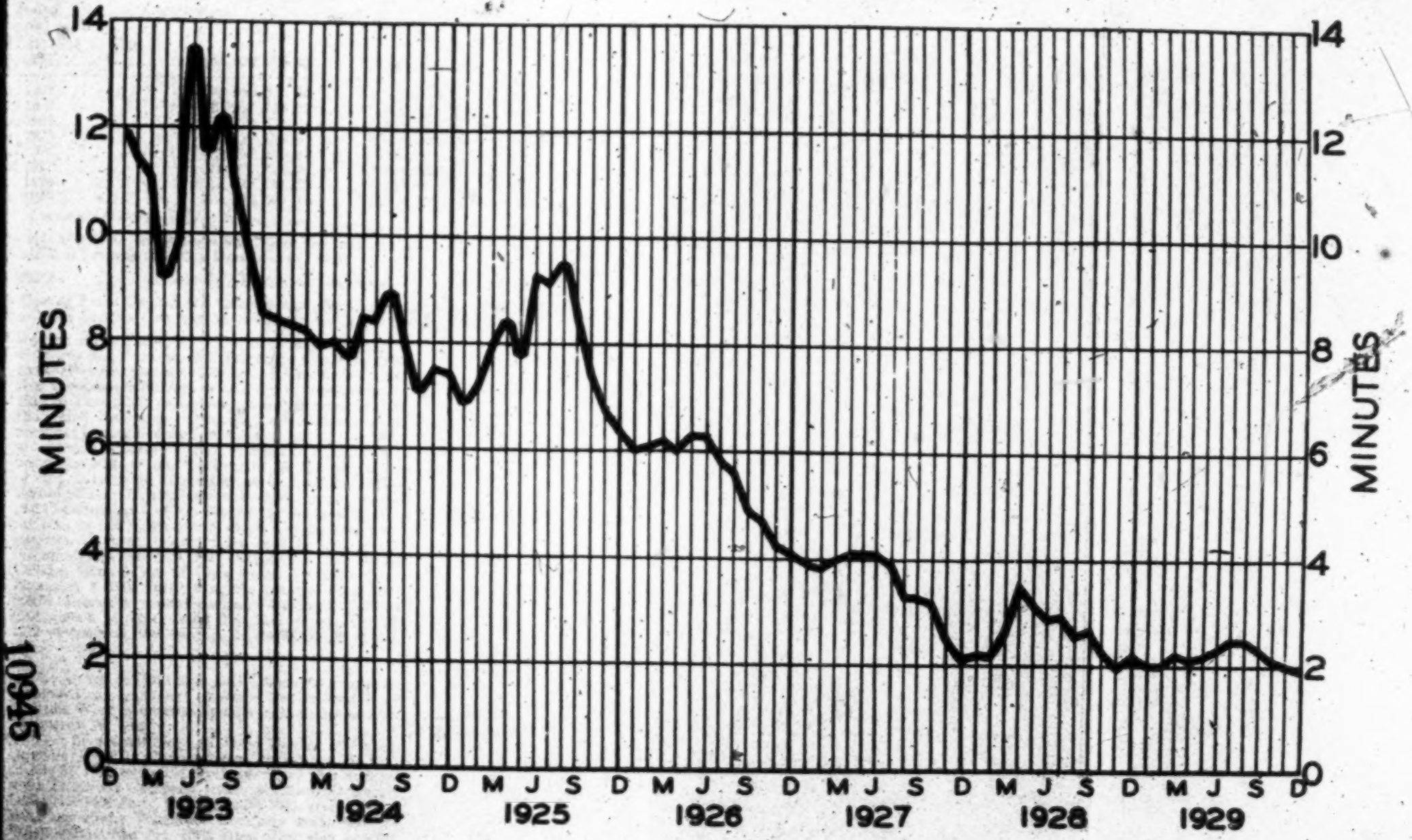
December 31, 1929

1. Number of Employees (Male 5,138, Female 10,120)	15,258
2. Amount of Payroll for 1929	$20,637,969
3. Number of Ohio Bell Central Offices	199
4. Number of Connecting Company Central Offices	780
5. Number of Ohio Bell Stations	709,713
6. Number of Connecting Company Stations	365,085

(Here follows 1 drawing, folio 10945)

6494A

DECREASE IN THE AVERAGE TIME REQUIRED TO ESTABLISH TELEPHONE CONNECTIONS FROM ONE CITY TO ANOTHER



10945

[fol. 10946]

The Ohio Bell Telephone Company
Rate of Return on Book Cost of Property

Period (a)	Average book cost of fixed capital, construction work in progress, investments, cash and deposits, and materials and supplies on hand (b)	Net income available for interest, dividends and surplus (c)	Rate of return (C + B) (d)
Sept. 21 1921 to Dec. 31, 1921	$80,900,229.40	$1,342,256.45	.....
Year, 1922	87,160,015.83	3,714,010.99	4.261
Year, 1923	92,257,743.10	3,822,329.54	4.143
Year, 1924	96,119,810.31	4,529,240.27	4.712
Year, 1925	104,129,147.55	6,409,277.58	6.155
Year, 1926	115,767,020.61	7,284,645.65	6.293
Year, 1927	127,254,778.91	7,878,036.55	6.191
Year, 1928	137,625,191.83	8,732,794.70	6.345
Year, 1929	152,862,667.14	9,047,345.29	5.919
Average (1922 to 1929 inclusive)			5.631

The rate of return for 1929 was 5.912% of the book cost as of June 30, 1929 and 5.540% of the book cost as of December 31, 1929.

[fol. 10947] The Ohio Bell Telephone Company

Book Cost of Fixed Capital and Construction Work in Progress as Found by The Public Utilities Commission of Ohio in Its Orders Designated Herein

1. Valuation of the Property of The Ohio State Telephone Company and The Ohio Bell Telephone Company (the constituent companies authorized by The Public Utilities Commission of Ohio in its order of September 17, 1921 in Case 2367 to become consolidated into The Ohio Bell Telephone Company, consolidated company) as ascertained and determined for the purposes of said consolidation by the Commission in such order, being the sum of the book costs of the properties of the consolidated companies as of June 30, 1921—$81,316,427.90. This valuation includes Fixed Capital and Construction Work in Progress in the amount of		$77,103,226.14
2. Book cost of net additions to Fixed Capital and Construction Work in Progress from June 30, 1921 to and including September 20, 1921 included in The Public Utilities Commission of Ohio Order No. 2413 dated December 2, 1921 authorizing the issuance of $5,000,000.00 of common capital stock and The Public Utilities Commission of Ohio Order No. 2577 dated July 10, 1922 authorizing the issuance of $4,000,000.00 of demand notes		736,696.27
3. Total book cost to The Ohio Bell Telephone Company (consolidated) company) of Fixed Capital and Construction Work in Progress as entered on its books as of September 20, 1921		$77,839,922.41
4. Book cost of net additions to Fixed Capital and Construction Work in Progress from September 21, 1921 to July 31, 1922, including purchases of (a) The Middletown Telephone Company authorized by Commission Order No. 2406 dated November 29, 1921, and (b) The Sandusky Home Telephone Company authorized by Commission Order No. 1836 dated December 2, 1921, was included in Commission Order No. 2573 dated September 17, 1923 authorizing the issuance of $4,000,000.00 of demand notes		3,079,992.51

5. Book cost of Fixed Capital and Construction Work in Progress taken over in the purchase of Ohio properties of The Chesapeake and Potomac Telephone Company Commission Order No. 2405 dated December 2, 1921 and included in Commission Order No. 2413 dated December 2, 1921 authorising the issuance of $5,000,000.00 of common capital stock	3,635,236.8
6. Book cost of net additions to Fixed Capital and Construction Work in Progress from August 1, 1922 to December 31, 1922, including purchases of (a) The Springfield Xenia Telephone Company Commission Order No. 2077 dated March 2, 1922, (b) The [fol. 10948] Coshocton Telephone Company Commission Order No. 2653 dated November 16, 1922 and amended Order No. 2653 dated November 21, 1922, (c) The Gallia Telephone Company Commission Order No. 2710 dated December 29, 1922 and amended Order No. 2710 dated January 8, 1923, and (d) The Franklin County Telephone Company Commission Order No. 2723 dated December 29, 1922, was included in Commission Order No. 3121 dated July 2, 1924 authorising the issuance of $4,500,000.00 of demand notes	$3,272,991.5
7. Book cost of net additions to Fixed Capital and Construction Work in Progress from January 1, 1923 to December 31, 1924, including purchases of (a) The Montgomery County Telephone Company Commission Order No. 2971 dated December 21, 1923, (b) the Upper Sandusky Home Telephone Company Commission Order No. 2949 dated January 25, 1924, and (c) The Tuscarawas County Telephone Company Commission Order No. 2951 dated March 4, 1924, was included in Commission Order No. 3502 dated June 18, 1925 authorising the issuance of $10,000,000.00 of demand notes	9,366,757.1
8. Book cost of net additions to Fixed Capital and Construction Work in Progress from January 1, 1925 to December 31, 1925 was included in Commission Order No. 4122 dated July 10, 1926 and Supplemental Order No. 4122 dated December 6, 1926 authorising the issuance of $11,000,000.00 of demand notes	10,509,094.9
9. Book cost of net additions to Fixed Capital and Construction Work in Progress from January 1, 1926 to December 31, 1926, including purchases of (a) The Mentor Telephone Company Commission Order No. 3990 dated February 27, 1926, and (b) The Kirtland Telephone Company Commission Order No. 4103 dated March 5, 1926, was included in Commission Order No. 4812 dated October 18, 1927 authorising the issuance of $13,000,000.00 of demand notes	13,034,611.6
10. Book cost of net additions to Fixed Capital and Construction Work in Progress from January 1, 1927 to June 30, 1928, including purchases of (a) The Perry County Telephone Company Commission Order No. 4822 dated May 16, 1927 and (b) The Burton Telephone Company Commission Order No. 4761 dated August 17, 1927, was included in Commission Preliminary Order No. 5242 dated October 31, 1928 and Supplemental Order No. 5242 dated February 4, 1929 authorising the issuance of $25,000,000.00 of common capital stock	14,288,186.6
11. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1928	$135,126,803.6
12. Plus Investments, Cash and Deposits, and Materials and Supplies on hand as of June 30, 1928	2,694,182.2

13. Total book cost of Fixed Capital, Construction Work in Progress, Investments, Cash and Deposits and Materials and Supplies on hand as of June 30, 1928.....	$137,820,986.28
[fol. 10949] 14. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1928, as found by The Public Utilities Commission of Ohio in its orders designated herein (Item 11).....	$135,126,803.65
15. Book cost of net additions to Fixed Capital and Construction Work in Progress from July 1, 1928, to June 30, 1929, including purchases of (a) certain toll plant of The Cincinnati and Suburban Bell Telephone Company Commission Order No. 4861 dated December 22, 1927, (b) The Fremont Home Telephone Company Commission Order No. 5417 dated December 27, 1928, (c) The Tiffin Consolidated Telephone Company Commission Order No. 5516 dated March 20, 1929, (d) The Salem Township Rural Telephone Company Commission Order No. 5580 dated June 17, 1929, and (e) The Fairfield Township Telephone Company Commission Order No. 5581 dated June 17, 1929, not yet submitted to The Public Utilities Commission of Ohio for authority for the issuance of stocks, bonds, notes, or other evidences of indebtedness for the reimbursement of moneys actually expended from the treasury..	13,320,981.95
16. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1929.....	$148,447,785.60
17. Plus Investments, Cash and Deposits, and Materials and Supplies on hand as of June 30, 1929.....	4,574,347.52
18. Total book cost of Fixed Capital, Construction Work in Progress, Investments, Cash and Deposits, and Materials and Supplies on hand as of June 30, 1929.....	$153,022,133.12
19. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1929 (Item 16).....	$148,447,785.60
20. Book cost of net additions to Fixed Capital and Construction Work in Progress from July 1, 1929, to December 31, 1929, including purchases of (a) The Wintersville Telephone Company Commission Order No. 5665 dated September 4, 1929, and (b) The Chester Telephone Company Commission Order No. 5790 dated October 28, 1929, not yet submitted to The Public Utilities Commission of Ohio for authority for the issuance of stocks, bonds, notes, or other evidences of indebtedness for the reimbursement of moneys actually expended from the treasury.....	11,029,116.93
21. Total book cost of Fixed Capital and Construction Work in Progress as of December 31, 1929.....	$159,476,902.53
[fol. 10950] 22. Plus Investments, Cash and Deposits, and Materials and Supplies on hand as of December 31, 1929.....	$3,845,086.65
23. Total book cost of Fixed Capital, Construction Work in Progress, Investments, Cash and Deposits, and Materials and Supplies on hand as of December 31, 1929....	$163,321,989.18

[fol. 10951] The Ohio Bell Telephone Company

License Contract

Changes in Payment Rates

1. Reduction in the payment from 4½% of the gross earnings to 4%, effective January 1, 1926, for the period of one year, and thereafter until discontinued upon not less than four months' notice in writing.

2. Reduction in the payment from 4% of the gross earnings to 2% effective January 1, 1928, account of The Ohio Bell Telephone Company relieving the American Telephone and Telegraph Company from its obligations pertaining to the furnishing, delivery, replacement and repair of telephones (receivers, transmitters and induction coils), the American Telephone and Telegraph Company retaining the right it reserved to withdraw the reduction of ½% referred to in Item 1.

3. Reduction in the payment from 2% of the gross earnings to 1½%, effective January 1, 1929, the American Telephone and Telegraph Company reserving the right to withdraw upon four months' notice in writing this reduction as well as the reduction of ½% referred to in Item 1.

[fol. 10952] The Ohio Bell Telephone Company

Income Statement for Year Ending December 31, 1925

(Copied from Cooper Exhibit No. A-2)

Revenues:	
1. Telephone Operating Revenues	$29,967,001
2. Net Non-Operating Revenues	120,234
3. Total Revenues	$30,087,235
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$ 9,799,946
5. Traffic Expenses	7,516,642
6. Commercial Expenses	2,299,331
7. General and Miscellaneous Expenses	976,124
8. Uncollectible Operating Revenues	88,155
9. Taxes Assignable to Operations	2,590,970
10. Rent Deductions	570,563
11. Amortization of Landed Capital	59,293
12. Total Telephone Operating Expenses and Deductions	$23,901,034
13. Net Income (Line 3—Line 12)	$ 6,186,201

[fol. 10953] Income Statement for Year Ending December 31, 1926

(Copied from Spring Exhibit No. 1)

Revenues:	
1. Telephone Operating Revenues	$32,927,525
2. Net Non-Operating Revenues	132,783
3. Total Revenues	$33,060,308
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$10,786,174
5. Traffic Expenses	8,074,616
6. Commercial Expenses	2,495,283
7. General and Miscellaneous Expenses	975,672
8. Uncollectible Operating Revenues	163,419
9. Taxes Assignable to Operations	2,965,697
10. Rent Deductions	593,009
11. Amortization of Landed Capital	60,577
12. Total Telephone Operating Expenses and Deductions	$26,133,2[illegible]
13. Net Income (Line 3—Line 12)	$ 6,926,[illegible]

[fol. 10954] Income Statement for Year Ending December 31, 1927

(Copy of Spring Exhibit No. 2)

Revenues:	
1. Telephone Operating Revenues	$35,395,374
2. Net Non-Operating Revenues	290,329
3. Total Revenues	$35,685,703
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$11,597,424
5. Traffic Expenses	8,509,592
6. Commercial Expenses	2,752,760
7. General and Miscellaneous Expenses	1,178,886
8. Uncollectible Operating Revenues	158,708
9. Taxes Assignable to Operations	3,348,025
10. Rent Deductions	512,460
11. Amortization of Landed Capital	60,346
12. Total Telephone Operating Expenses and Deductions	$28,118,201
13. Net Income (Line 3—Line 12)	$ 7,567,502

[fol. 10955] Income Statement for Year Ending December 31, 1928

(Copy of Spring Exhibit No. 3)

Revenues:	
1. Telephone Operating Revenues	$38,938,849
2. Net Non-Operating Revenues	370,838
3. Total Revenues	$39,309,687
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$12,830,829
5. Traffic Expenses	8,495,841
6. Commercial Expenses	3,022,674
7. General and Miscellaneous Expenses	1,835,084
8. Uncollectible Operating Revenues	212,916
9. Taxes Assignable to Operations	3,710,996
10. Rent Deductions	547,024
11. Amortization of Landed Capital	62,721
12. Total Telephone Operating Expenses and Deductions	$30,718,085
13. Net Income (Line 3—Line 12)	$ 8,591,602

[fol. 10956] Income Statement for Year Ending December 31, 1929

Revenues:	
1. Telephone Operating Revenues	$43,757,000.43
2. Net Non-Operating Revenues	45,127.31
3. Total Revenues	$43,802,127.74
Telephone Operating Expenses and Deductions:	
4. Total Maintenance	$15,436,425.03
5. Traffic Expenses	9,308,618.35
6. Commercial Expenses	3,437,074.26
7. General and Miscellaneous Expenses	2,097,100.62
8. Uncollectible Operating Revenues	312,751.00
9. Taxes Assignable to Operations	3,724,539.78
10. Rent Deductions	733,595.63
11. Amortization of Landed Capital	49,233.83
12. Total Telephone Operating Expenses and Deductions	$35,100,038.50
13. Net Income (Line 3—Line 12)	$8,702,089.24

[fol. 10957] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1, for Year Ending December 31, 1925

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$23,759,452.81
501	Public Pay Station Revenues	650,884.79
503	Service Stations	17,394.17
504	Private Exchange Lines	31,021.12
505	Minor Rents of Exchange Plant	95,646.64
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	$24,554,399.53
	Toll Service Revenues:	
510	Message Tolls	5,736,877.45
512	Leased Toll Lines	145,059.60
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	46,900.63
515	Minor Rents of Toll Plant	37,217.88
516	Other Toll Revenues	.....
	Total Toll Service Revenues	5,966,055.56
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	49,417.18
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	633,013.12
524	Rents from Other Operating Property	.....
525	Other Miscellaneous Revenues	38,168.09
526	Licensee Revenue-Cr.	.....
	Total Miscellaneous Operating Revenues	720,598.39
	Telephone Operating Revenues	31,241,053.48
527	Less Licensee Revenue-Dr.	1,274,052.29
	Total Telephone Operating Revenues	$29,967,001.19

[fol. 10958] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1, for Year Ending December 31, 1926

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$25,781,123.89
501	Public Pay Station Revenues	703,045.01
503	Service Stations	18,823.83
504	Private Exchange Lines	32,396.84
505	Minor Rents of Exchange Plant	93,018.23
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	26,628,406.79
	Toll Service Revenues:	
510	Message Tolls	6,567,922.[illegible]
512	Leased Toll Lines	165,206.[illegible]
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	42,[illegible]
515	Minor Rents of Toll Plant	56,[illegible]
516	Other Toll Revenues	.....
	Total Toll Service Revenues	6,832,17[illegible]

	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	80,469.01
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	643,450.18
524	Rents from Other Operating Property	.....
525	Other Miscellaneous Revenues	45,736.34
526	Licensee Revenue-Cr	237.70
	Total Miscellaneous Operating Revenues	744,893.23
	Telephone Operating Revenues	34,205,466.94
527	Less Licensee Revenue-Dr	1,277,943.99
	Total Telephone Operating Revenues	$32,927,524.95

[fol. 10959] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1, for Year Ending December 31, 1927

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$27,670,295.37
501	Public Pay Station Revenues	793,119.36
503	Service Stations	17,906.03
504	Private Exchange Lines	41,501.42
505	Minor Rents of Exchange Plant	94,935.97
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	28,617,757.15
	Toll Service Revenues:	
510	Message Tolls	7,007,538.87
512	Leased Toll Lines	181,691.71
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	63,858.18
515	Minor Rents of Toll Plant	54,353.25
516	Other Toll Revenues	.....
	Total Toll Service Revenues	7,307,442.01
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	47,960.88
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	767,411.35
524	Rents from Other Operating Property	.....
525	Other Miscellaneous Revenues	56,132.23
526	Licensee Revenue—Cr	824.42
	Total Miscellaneous Operating Revenues	872,318.88
	Telephone Operating Revenues	36,797,518.04
527	Less Licensee Revenue—Dr	1,402,144.09
	Total Telephone Operating Revenues	$35,395,373.95

[fol. 10960] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1926

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$29,415,598.40
501	Public Pay Station Revenues	855,941.67
503	Service Stations	15,856.21
504	Private Exchange Lines	43,653.97
505	Minor Rents of Exchange Plant	97,311.23
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	30,427,906.48

	Toll Service Revenues:	
510	Message Tolls	7,972,193.46
512	Leased Toll Lines	198,249.89
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	78,958.73
515	Minor Rents of Toll Plant	67,244.21
516	Other Toll Revenues	.....
	Total Toll Service Revenues	8,316,645.99
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	48,544.02
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	811,002.78
524	Rents from Other Operating Property	1,233.90
525	Other Miscellaneous Revenues	63,721.96
526	Licensee Revenue—Cr.	2,318.64
	Total Miscellaneous Operating Revenues	926,821.30
	Telephone Operating Revenues	39,691,373.77
527	Less Licensee Revenue—Dr.	752,524.33
	Total Telephone Operating Revenues	$38,938,849.44

[fol. 10961] Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1929

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$32,255,621.86
501	Public Pay Station Revenues	982,882.66
503	Service Stations	15,875.20
504	Private Exchange Lines	133,577.70
505	Minor Rents of Exchange Plant	43,724.37
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	33,431,681.79
	Toll Service Revenues:	
510	Message Tolls	9,072,897.29
512	Leased Toll Line	221,420.37
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	91,302.60
515	Minor Rents of Toll Plant	60,481.30
516	Other Toll Revenues	.....
	Total Toll Service Revenues	9,446,101.86
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	47,939.04
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	833,958.34
524	Rents from Other Operating Property	514,136.41
525	Other Miscellaneous Revenues	106,276.23
526	Licensee Revenue—Cr.	3,091.[illegible]
	Total Miscellaneous Operating Revenues	1,505,401.[illegible]
	Telephone Operating Revenues	44,383,184.[illegible]
527	Less Licensee Revenue—Dr.	626,184.[illegible]
	Total Telephone Operating Revenues	$43,757,000.[illegible]

[fol. 10962] Detail of Telephone Operating Expenses Shown in Income Statement, Lines 4, 5, 6, 7, for Year Ending December 31, 1925

601	Supervision of Maintenance	$ 595,820.94
602	Repairs of Aerial Plant	1,432,710.12
603	Repairs of U. G. Plant	235,319.54
604	Repairs of C. O. Equipment	800,698.36
605	Repairs of Station Equipment	670,898.75
606	Repairs of Buildings and Grounds	101,550.34
610	Other Maintenance Expenses	18,906.03
	Total Current Repairs	3,935,303.38
607	Station Removals and Changes	809,053.91
	Total Current Maintenance	4,744,357.29
608	Depreciation of Plant and Equipment	5,055,589.09
609	Extraordinary Depreciation	.....
	Total Maintenance	9,799,946.38
621	Traffic Superintendence	563,304.10
622	Service Inspection	97,042.08
623	Operating Clerical Wages	162,191.96
624	Operators' Wages	5,618,401.67
626	Rest & Lunch Rooms	28,827.01
627	Operator's Schooling	337,179.13
629	C. O. Stationary and Printing	42,473.85
630	Messenger Service	538.84
632	Pay Station Expenses	49,987.64
633	Other Traffic Expenses	121,725.27
	Total	7,021,671.55
628	Transmission Power	158,080.35
631	Miscellaneous C. O. Expenses	336,890.56
635	Leased Line Operating Expenses	.....
	Total Traffic	7,516,642.46
640	Commercial Administration	662,025.12
642	Advertising	112,983.64
643	Canvassing	63,102.69
644	Sub-licensee Relations	20,035.23
647	Revenue Collecting	448,466.55
649	Directory Expenses	366,549.29
650	Other Commercial Expenses	492.98
	Total	1,673,655.50
646	Revenue Accounting	451,507.12
648	Pay Station Commissions	174,168.51
	Total Commercial	2,299,331.13
660	General Office Salaries	315,371.25
663	General Office Supplies and Expenses	59,737.50
667	General Law Expenses	109,506.04
668	Insurance	24,733.44
669	Accidents and Damages	29,625.38
670	Law Expenses Connected With Damages	1,935.49
672	Relief Department and Pensions	277,230.29
673	Telephone Franchise Requirements	51,711.21
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	243,801.22
676	Less Telephone Franchise Requirements—Cr.	51,701.21
690	Less Charged Construction—Cr.	85,816.83
	Total General and Miscellaneous	976,133.78

[fol. 10963] Detail of Telephone Operating Expenses Shown in Income Statement, Lines 4, 5, 6, 7, for Year Ending December 31, 1926

601	Supervision of Maintenance	$ 620,796.78
602	Repairs of Aerial Plant	1,584,146.28
603	Repairs of U. G. Plant	267,041.87
604	Repairs of C. O. Equipment	1,079,203.55
605	Repairs of Station Equipment	742,640.09
606	Repairs of Buildings and Grounds	94,072.14
610	Other Maintenance Expenses	20,585.12
	Total Current Repairs	4,408,585.54
607	Station Removals and Changes	841,102.09
	Total Current Maintenance	5,249,687.63
608	Depreciation of Plant and Equipment	5,536,486.41
609	Extraordinary Depreciation	.....
	Total Maintenance	10,786,174.04
621	Traffic Superintendence	570,059.83
622	Service Inspection	118,892.26
623	Operating Clerical Wages	171,247.90
624	Operators' Wages	6,049,127.86
626	Rest & Lunch Rooms	21,659.58
627	Operators' Schooling	321,550.10
629	C. O. Stationery and Printing	57,507.59
630	Messenger Service	547.63
632	Pay Station Expenses	44,831.92
633	Other Traffic Expenses	173,856.49
	Total	7,529,281.14
628	Transmission Power	183,824.48
631	Miscellaneous C. O. Expenses	361,510.25
635	Leased Line Operating Expenses	.....
	Total Traffic	8,074,615.87
640	Commercial Administration	718,996.79
643	Canvassing	91,915.10
644	Sub-licensee Relations	24,733.43
647	Revenue Collecting	475,521.87
649	Directory Expenses	428,244.59
650	Other Commercial Expenses	669.14
	Total	1,740,080.92
642	Advertising	112,412.43
646	Revenue Accounting	445,952.31
648	Pay Station Commissions	196,806.[illegible]
	Total Commercial	2,495,252.29
660	General Office Salaries	322,666.[illegible]
663	General Office Supplies and Expenses	69,080.[illegible]
667	General Law Expenses	101,869.[illegible]
668	Insurance	24,283.[illegible]
669	Accidents and Damages	35,140.[illegible]
670	Law Expenses Connected with Damages	2,277.[illegible]
672	Relief Department and Pensions	348,230.[illegible]
673	Telephone Franchise Requirements	58,419.[illegible]
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	161,885.[illegible]
676	Less Telephone Franchise Requirements—Cr.	58,404.[illegible]
680	Less Charged Construction—Cr.	89,773.[illegible]
	Total General and Miscellaneous	975,671.[illegible]

[fol. 10084] Detail of Telephone Operating Expenses Shown in Income Statement, Lines 4, 5, 6, 7, for Year Ending December 31, 1927.

601	Supervision of Maintenance	$ 715,481.44
602	Repairs of Aerial Plant	1,810,372.75
603	Repairs of U. G. Plant	372,403.86
604	Repairs of C. O. Equipment	1,090,447.08
605	Repairs of Station Equipment	788,476.14
606	Repairs of Buildings and Grounds	121,802.73
610	Other Maintenance Expenses	15,106.40
	Total Current Repairs	4,883,981.58
607	Station Removals and Changes	689,234.48
	Total Current Maintenance	5,573,216.06
608	Depreciation of Plant and Equipment	6,024,207.55
609	Extraordinary Depreciation	.....
	Total Maintenance	11,597,423.61
621	Traffic Superintendence	608,803.55
622	Service Inspection	126,789.98
623	Operating Clerical Wages	188,275.91
624	Operators' Wages	6,265,960.77
626	Rest & Lunch Rooms	22,775.24
627	Operators' Schooling	298,230.14
629	C. O. Stationery and Printing	76,440.04
630	Messenger Service	501.24
632	Pay Station Expenses	45,630.80
633	Other Traffic Expenses	244,254.36
	Total	7,877,752.03
628	Transmission Power	198,549.15
631	Miscellaneous C. O. Expenses	433,291.36
635	Leased Line Operating Expenses	.....
	Total Traffic	8,509,592.54
640	Commercial Administration	777,214.78
643	Canvassing	143,763.29
644	Sub-licensee Relations	29,960.32
647	Revenue Collecting	481,373.49
649	Directory Expenses	488,866.75
650	Other Commercial Expenses	301.14
	Total	1,921,979.57
642	Advertising	165,503.99
646	Revenue Accounting	432,257.36
648	Pay Station Commissions	232,918.74
	Total Commercial	2,752,759.96
660	General Office Salaries	354,702.97
663	General Office Supplies and Expenses	96,231.69
667	General Law Expenses	86,655.97
668	Insurance	39,459.53
669	Accidents and Damages	36,100.66
670	Law Expenses Connected with Damages	2,104.43
672	Relief Department and Pensions	471,904.98
673	Telephone Franchise Requirements	80,202.61
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	201,315.67
676	Less Telephone Franchise Requirements—Cr.	80,193.61
680	Less Charged Construction—Cr.	89,649.53
	Total General and Miscellaneous	1,178,886.11

[fol. 10965] Detail of Telephone Operating Expenses Shown in Income Statement, Lines 4, 5, 6, 7, for Year Ending December 31, 1928

601	Supervision of Maintenance	$ 779,364.[illegible]
602	Repairs of Aerial Plant	1,687,640.[illegible]
603	Repairs of U. G. Plant	320,635.[illegible]
604	Repairs of C. O. Equipment	1,214,712.[illegible]
605	Repairs of Station Equipment	920,022.[illegible]
606	Repairs of Buildings and Grounds	238,011.[illegible]
610	Other Maintenance Expenses	11,152.[illegible]
	Total Current Repairs	5,180,539.07
607	Station Removals and Changes	938,603.[illegible]
	Total Current Maintenance	6,119,142.66
608	Depreciation of Plant and Equipment	6,711,686.28
609	Extraordinary Depreciation	.....
	Total Maintenance	12,830,828.94
621	Traffic Superintendence	641,447.77
622	Service Inspection	152,029.08
623	Operating Clerical Wages	198,673.42
624	Operators' Wages	6,272,480.83
626	Rest & Lunch Rooms	25,668.19
627	Operators' Schooling	274,878.53
629	C. O. Stationery and Printing	77,059.66
630	Messenger Service	571.08
632	Pay Station Expenses	41,073.53
633	Other Traffic Expenses	107,752.64
	Total	7,791,634.70
628	Transmission Power	216,322.30
631	Miscellaneous C. O. Expenses	487,883.85
635	Leased Line Operating Expenses	.....
	Total Traffic	8,495,840.94
640	Commercial Administration	866,138.27
643	Canvassing	172,267.73
644	Sub-licensee Relations	46,558.09
647	Revenue Collecting	526,253.17
650	Other Commercial Expenses	219.34
	Total	1,611,436.60
642	Advertising	181,564.23
646	Revenue Accounting	437,364.61
648	Pay Station Commissions	297,887.97
649	Directory Expenses	494,420.57
	Total Commercial	3,022,673.[illegible]
660	General Office Salaries	647,478.[illegible]
663	General Office Supplies and Expenses	162,076.[illegible]
667	General Law Expenses	91,431.[illegible]
668	Insurance	32,648.[illegible]
669	Accidents and Damages	54,767.[illegible]
670	Law Expenses Connected with Damages	2,137.[illegible]
672	Relief Department and Pensions	777,550.[illegible]
673	Telephone Franchise Requirements	44,682.[illegible]
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	248,172.[illegible]
676	Less Telephone Franchise Requirements—Cr.	44,654.[illegible]
690	Less Charged Construction—Cr.	181,206.[illegible]
	Total General and Miscellaneous	1,835,084.[illegible]

[Sol. 15[illegible]] Detail of Telephone Operating Expenses Shown in Income Statement Lines 4, 5, 6, 7 for Year Ending December 31, 19[illegible]

601	Supervision of Maintenance	$1,[illegible]
602	Repairs of Aerial Plant	1,[illegible]
603	Repairs of U. G. Plant	[illegible]
604	Repairs of C. O. Equipment	1,[illegible]
605	Repairs of Station Equipment	1,[illegible]
606	Repairs of Buildings and Grounds	[illegible]
610	Other Maintenance Expenses	8,374.10
	Total Current Repairs	6,[illegible]
607	Station Removals and Changes	1,[illegible]
	Total Current Maintenance	7,616,749.44
608	Depreciation of Plant and Equipment	7,819,675.59
609	Extraordinary Depreciation	.....
	Total Maintenance	15,[illegible]
621	Traffic Superintendence	[illegible]
622	Service Inspection	[illegible]
623	Operating Clerical Wages	[illegible]
624	Operators' Wages	6,[illegible]
626	Rest & Lunch Rooms	15,[illegible]
627	Operators' Schooling	[illegible]
629	C. O. Stationery and Printing	[illegible]
630	Messenger Service	[illegible]
632	Pay Station Expenses	[illegible]
633	Other Traffic Expenses	103,108.31
	Total	8,[illegible]
628	Transmission Power	[illegible]
631	Miscellaneous C. O. Expenses	510,875.38
635	Leased Line Operating Expenses	.....
	Total Traffic	9,308,618.35
640	Commercial Administration	1,[illegible]
643	Canvassing	147,110.82
644	Sub-licensee Relations	[illegible]
647	Revenue Collecting	[illegible]
650	Other Commercial Expenses	5,984.35
	Total	1,808,003.56
642	Advertising	[illegible]
646	Revenue Accounting	458,745.26
648	Pay Station Commissions	[illegible]
649	Directory Expenses	[illegible]
	Total Commercial	3,437,074.26
660	General Office Salaries	800,847.89
663	General Office Supplies and Expenses	[illegible]
667	General Law Expenses	78,925.45
668	Insurance	34,646.41
669	Accidents and Damages	35,146.25
670	Law Expenses Connected with Damages	1,648.72
672	Relief Department and Pensions	[illegible]
673	Telephone Franchise Requirements	44,867.43
674	Amortization of Franchises and Patents	.....
675	Other General Expenses	[illegible]
676	Less Telephone Franchise Requirements—Cr.	44,792.43
[illegible]	Less Charged Construction—Cr.	[illegible]
	Total General and Miscellaneous	[illegible]

[fol. 10667] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1925

201	Organization	88,250.20
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	8,250.20
207	Right of way	104,278.31
211	Land	138,743.60
212	Buildings	574,395.05
210	Land and buildings	713,138.65
221	Central office telephone equipment	3,695,616.44
222	Other equipment of central offices	108,415.67
220	Central office equipment	3,804,032.11
231	Station apparatus	1,602,585.24
232	Station installations	840,453.24
233	Interior block wires	25,022.58
234	Private branch exchanges	879,462.72
235	Booths and special fittings	14,782.79
230	Station equipment	3,362,306.57
241	Exchange pole lines	763,147.73
242	Exchange aerial cable	1,235,715.11
243	Exchange aerial wire	745,938.04
244	Exchange underground conduits	661,993.89
245	Exchange underground cable	1,207,931.09
246	Exchange submarine cable	.....
251	Toll pole lines	641,719.24
252	Toll aerial cable	184,935.78
253	Toll aerial wire	697,309.41
254	Toll underground conduit	32,399.07†
255	Toll underground cable	66,810.43
256	Toll submarine cable	1,996.97
261	Office furniture and fixtures	87,192.53
262	General shop equipment	.....
263	General store equipment	1,088.24
264	General stable and garage equipment	268,094.61
265	General tools and implements	80,864.04
260	General equipment	437,239.52
268	Interest during construction	160,220.37
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	915.30
270	Undistributed construction expenditures	915.30
275	Unappraised property purchased	.....
104	Construction Work in Progress	1,754,439.21
	Total	$16,519,919.[illegible]

[† Red in copy.]

[L 10908] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1926

Organization	$2,501.65
Franchises	.....
Patent rights	.....
Other intangible capital	.....
Intangible capital	2,501.65
Right of way	42,628.57
Land	87,481.17
Buildings	1,736,933.71
Land and buildings	1,824,414.88
Central office telephone equipment	2,898,311.44
Other equipment of central offices	140,345.99
Central office equipment	3,038,657.43
Station apparatus	1,752,007.11
Station installations	891,858.84
Interior block wires	16,862.24
Private branch exchanges	1,364,759.48
Booths and special fittings	26,128.88
Station equipment	4,051,616.55
Exchange pole lines	873,183.27
Exchange aerial cable	1,463,461.78
Exchange aerial wire	814,090.54
Exchange underground conduits	886,622.80
Exchange underground cable	1,499,243.08
Exchange submarine cable	219.88
Toll pole lines	477,082.00
Toll aerial cable	160,368.30
Toll aerial wire	230,893.48
Toll underground conduit	2,010.62
Toll underground cable	72,702.90
Toll submarine cable	.....
Office furniture and fixtures	116,741.03
General shop equipment	.....
General store equipment	1,991.43
General stable and garage equipment	160,024.73
General tools and implements	79,307.90
General equipment	358,065.09
Interest during construction	318,352.16
Engineering and superintendence	.....
Law expenditures during construction	.....
Taxes during construction	.....
Miscellaneous construction expenditures	996.04
Undistributed construction expenditures	996.04
Unappraised property purchased	.....
Construction work in progress	5,562,077.77
Total	$21,679,188.74

[fol. 10969] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1927

201	Organization	$21,500.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	21,500.00
207	Right of way	52,317.83
211	Land	300,896.33
212	Buildings	6,098,259.21
210	Land and buildings	6,399,155.54
221	Central office telephone equipment	7,393,926.41
222	Other equipment of central offices	280,049.19
220	Central office equipment	7,673,975.60
231	Station apparatus	3,235,818.33
232	Station installations	867,835.78
233	Interior block wires	15,179.84
234	Private branch exchanges	1,045,277.20
235	Booths and special fittings	56,665.04
230	Station equipment	5,220,776.27
241	Exchange pole lines	1,084,053.63
242	Exchange aerial cable	1,211,853.25
243	Exchange aerial wire	802,024.24
244	Exchange underground conduits	950,598.29
245	Exchange underground cable	1,461,649.77
246	Exchange submarine cable	918.28
251	Toll pole lines	816,062.61
252	Toll aerial cable	122,084.26
253	Toll aerial wire	395,655.65
254	Toll underground conduit	22,421.28
255	Toll underground cable	125,713.13
256	Toll submarine cable	1,151.89
261	Office furniture and fixtures	331,961.63
262	General shop equipment	.....
263	General store equipment	2,559.30
264	General stable and garage equipment	177,440.27
265	General tools and implements	91,265.28
260	General equipment	603,226.48
268	Interest during construction	267,298.38
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	1,529.45
270	Undistributed construction expenditures	1,529.45
275	Unappraised property purchased	.....
104	Construction Work in Progress	7,609,440.49
	Total	$19,624,525.71

[† Red in copy.]

[fol. 10970] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1928

201	Organization	95,000.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	5,000.00
207	Right of way	141,020.25
211	Land	902,619.77
212	Buildings	472,884.88
210	Land and buildings	1,375,504.65
221	Central office telephone equipment	4,077,846.20
222	Other equipment of central offices	186,313.04
220	Central office equipment	4,263,159.24
231	Station apparatus	2,461,322.19
232	Station installations	891,534.98
233	Interior block wires	15,476.24
234	Private branch exchanges	942,125.65
235	Booths and special fittings	90,151.79
230	Station equipment	4,400,620.85
241	Exchange pole lines	1,419,971.06
242	Exchange aerial cable	1,330,922.81
243	Exchange aerial wire	908,681.20
244	Exchange underground conduit	1,078,068.21
245	Exchange underground cable	1,731,242.64
246	Exchange submarine cable	.....
251	Toll pole lines	1,177,319.24
252	Toll aerial cable	882,238.75
253	Toll aerial wire	667,644.62
254	Toll underground conduit	74,144.77
255	Toll underground cable	310,510.17
256	Toll submarine cable	730.00
261	Office furniture and fixtures	232,949.40
262	General shop equipment	.....
263	General store equipment	2,823.64
264	General stable garage equipment	273,463.94
265	General tools and implements	180,212.07
260	General equipment	759,849.05
268	Interest during construction	102,919.30
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	143.10†
270	Undistributed construction expenditures	143.10†
275	Unappraised property purchased	.....
104	Construction Work in Progress	207,266.36†
	Total	$20,241,567.24

[† Red in copy.]

[fol. 10971] Gross Additions to Fixed Capital and Construction Work in Progress Year Ending December 31, 1929

201	Organization	$7,500.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	7,500.00
207	Right of way	134,877.10
211	Land	900,648.11
212	Buildings	2,924,538.17
210	Land and buildings	3,825,186.28
221	Central office telephone equipment	3,341,300.80
222	Other equipment of central offices	235,937.69
220	Central office equipment	3,577,238.39
231	Station apparatus	3,492,160.66
232	Station installations	1,065,297.04
233	Interior block wires	16,099.34
234	Private branch exchanges	1,219,188.50
235	Booths and special fittings	131,686.46
230	Station equipment	5,924,432.00
241	Exchange pole lines	1,583,678.73
242	Exchange aerial cable	1,540,891.21
243	Exchange aerial wire	1,231,271.94
244	Exchange underground conduit	1,220,857.16
245	Exchange underground cable	1,866,314.58
246	Exchange submarine cable	24,520.27
251	Toll pole lines	569,504.85
252	Toll aerial cable	675,814.59
253	Toll aerial wire	242,589.42
254	Toll underground conduit	325,132.38
255	Toll underground cable	456,676.[illegible]
256	Toll submarine cable	3,632.[illegible]
261	Office furniture and fixtures	304,165.54
262	General shop equipment	.....
263	General store equipment	4,692.[illegible]
264	General stable and garage equipment	284,288.[illegible]
265	General tools and implements	167,578.15
260	General equipment	760,724.[illegible]
268	Interest during construction	193,950.[illegible]
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	7,224.25
270	Undistributed construction expenditures	7,224.25
275	Unappraised property purchased	.....
104	Construction Work in Progress	3,963,459.15
	Total	$28,135,470.[illegible]

[fol. 10972] Fixed Capital Withdrawn or Retired Year Ending December 31, 1925

201	Organization	98,250.20
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	8,250.20
207	Right of way	41,505.73
211	Land	25,061.11
212	Buildings	57,880.39
210	Land and buildings	82,941.50
221	Central office telephone equipment	446,074.39
222	Other equipment of central offices	2,994.11
220	Central office equipment	449,068.50
231	Station apparatus	1,183,222.67
232	Station installations	677,344.78
233	Interior block wires	17,273.26
234	Private branch exchanges	604,558.96
235	Booths and special fittings	2,927.99
230	Station equipment	2,485,427.76
241	Exchange pole lines	600,045.12
242	Exchange aerial cable	452,166.50
243	Exchange aerial wire	1,068,317.48
244	Exchange underground conduits	45,597.15
245	Exchange underground cable	231,241.54
246	Exchange submarine cable	.....
251	Toll pole lines	332,609.12
252	Toll aerial cable	3,963.35
253	Toll aerial wire	146,526.06
254	Toll underground conduit	36.92
255	Toll underground cable	11,873.46
256	Toll submarine cable	27.25
261	Office furniture and fixtures	18,705.90
262	General shop equipment	.....
263	General store equipment	218.53
264	General stable and garage equipment	94,339.11
265	General tools and implements	18,530.83
260	General equipment	131,794.37
268	Interest during construction	.....
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	4,432.01
270	Undistributed construction expenditures	4,432.01
275	Unappraised property purchased	.....
	Total	36,095,824.12

[fol. 10973] Fixed Capital Withdrawn or Retired, Year Ending December 31, 1926

201	Organization	$2,501.[illegible]
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	2,501.[illegible]
207	Right of way	45,448.[illegible]
211	Land	76,270.[illegible]
212	Buildings	151,415.[illegible]
210	Land and buildings	227,78[illegible]
221	Central office telephone equipment	1,365,9[illegible]
222	Other equipment of central offices	21,84[illegible]
220	Central office equipment	1,387,8[illegible]
231	Station apparatus	1,460,45[illegible]
232	Station installations	694,78[illegible]
233	Interior block wires	16,07[illegible]
234	Private branch exchanges	690,06[illegible]
235	Booths and special fittings	6,2[illegible]
230	Station equipment	2,867,50[illegible]
241	Exchange pole lines	623,20[illegible]
242	Exchange aerial cable	591,46[illegible]
243	Exchange aerial wire	1,072,09[illegible]
244	Exchange underground conduits	56,25[illegible]
245	Exchange underground cable	491,92[illegible]
246	Exchange submarine cable	.....
251	Toll pole lines	624,63[illegible]
252	Toll aerial cable	2,20[illegible]
253	Toll aerial wire	309,44[illegible]
254	Toll underground conduit	5[illegible]
255	Toll underground cable	10,87[illegible]
256	Toll submarine cable	.....
261	Office furniture and fixtures	11,28[illegible]
262	General shop equipment	.....
263	General store equipment	27[illegible]
264	General stable and garage equipment	78,62[illegible]
265	General tools and implements	236,70[illegible]
260	General equipment	326,8[illegible]
268	Interest during construction	.....
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	4,[illegible]
270	Undistributed construction expenditures	4,[illegible]
275	Unappraised property purchased	.....
	Total	$8,644,57[illegible]

Mfol. 109741 Fixed Capital Withdrawn or Retired, Year Ending December 31, 1927

201	Organization	321,500.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	21,500.00
207	Right of way	50,669.86
211	Land	137,659.00
212	Buildings	333,324.76
210	Land and buildings	470,983.76
221	Central Office telephone equipment	2,698,090.76
222	Other equipment of central offices	85,045.71
220	Central office equipment	2,783,136.47
231	Station apparatus	1,268,937.41
232	Station installations	618,756.37
233	Interior block wires	6,213.50
234	Private branch exchanges	595,628.58
236	Booths and special fittings	4,589.65
230	Station equipment	2,479,135.51
241	Exchange pole lines	862,247.31
242	Exchange aerial cable	705,365.77
243	Exchange aerial wire	941,934.81
244	Exchange underground conduits	32,982.08
245	Exchange underground cable	586,063.65
246	Exchange submarine cable	.....
251	Toll pole lines	673,684.73
252	Toll aerial cable	2,078.73
253	Toll aerial wire	309,867.73
254	Toll underground conduit	.....
255	Toll underground cable	13,137.25
256	Toll submarine cable	.....
261	Office furniture and fixtures	78,098.10
262	General shop equipment	.....
263	General store equipment	34.21
264	General stable and garage equipment	112,714.61
265	General tools and implements	57,112.40
260	General equipment	247,959.32
268	Interest during construction	.....
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	.....
270	Undistributed construction expenditures	.....
275	Unappraised property purchased	.....
	Total	$10,180,746.98

[fol. 10978] Fixed Capital Withdrawn or Retired Year Ending December 1938

201	Organization	[illegible]
202	Franchises	[illegible]
203	Patent rights	[illegible]
204	Other intangible capital	[illegible]
200	Intangible capital	[illegible]
207	Right of way	[illegible]
211	Land	[illegible]
212	Buildings	[illegible]
210	Land and buildings	[illegible]
221	Central office telephone equipment	[illegible]
222	Other equipment of central offices	[illegible]
220	Central office equipment	[illegible]
231	Station apparatus	[illegible]
232	Station installations	[illegible]
233	Interior block wires	[illegible]
234	Private branch exchanges	[illegible]
235	Booths and special fittings	[illegible]
230	Station equipment	[illegible]
241	Exchange pole lines	[illegible]
242	Exchange aerial cable	[illegible]
243	Exchange aerial wire	[illegible]
244	Exchange underground conduits	[illegible]
245	Exchange underground cable	[illegible]
246	Exchange submarine cable	[illegible]
251	Toll pole lines	[illegible]
252	Toll aerial cable	[illegible]
253	Toll aerial wire	[illegible]
254	Toll underground conduit	[illegible]
255	Toll underground cable	[illegible]
256	Toll submarine cable	[illegible]
261	Office furniture and fixtures	[illegible]
262	General shop equipment	[illegible]
263	General store equipment	[illegible]
264	General stable and garage equipment	[illegible]
265	General tools and implements	[illegible]
260	General equipment	[illegible]
268	Interest during construction	[illegible]
271	Engineering and superintendence	[illegible]
272	Law expenditures during construction	[illegible]
273	Taxes during construction	[illegible]
274	Miscellaneous construction expenditures	[illegible]
270	Undistributed construction expenditures	[illegible]
275	Unappraised property purchased	[illegible]
	Total	[illegible]

[Red in copy.]

[fol. 10976] Fixed Capital Withdrawn or Retired, Year Ending December 31, 1929

201	Organization	$7,500.00
202	Franchises	.....
203	Patent rights	.....
204	Other intangible capital	.....
200	Intangible capital	7,500.00
207	Right of way	56,272.83
211	Land	132,068.88
212	Buildings	111,977.79
210	Land and buildings	244,066.67
221	Central office telephone equipment	778,654.57
222	Other equipment of central offices	344,148.65
220	Central office equipment	1,122,803.22
231	Station apparatus	2,374,818.38
232	Station installations	711,587.48
233	Interior block wires	8,086.02
234	Private branch exchanges	843,590.65
235	Booths and special fittings	12,274.52
230	Station equipment	3,950,227.05
241	Exchange pole lines	947,349.63
242	Exchange aerial cable	491,625.25
243	Exchange aerial wire	804,609.83
244	Exchange underground conduits	55,738.79
245	Exchange underground cable	393,766.13
246	Exchange submarine cable	2,721.44
251	Toll pole lines	686,221.95
252	Toll aerial cable	5,264.12†
253	Toll aerial wire	493,137.63
254	Toll underground conduit	.....
255	Toll underground cable	17,920.26
256	Toll submarine cable	.....
261	Office furniture and fixtures	60,189.69
262	General shop equipment	.....
263	General store equipment	609.88
264	General stable and garage equipment	181,421.97
265	General tools and implements	66,103.11
260	General equipment	308,324.65
268	Interest during construction	.....
271	Engineering and superintendence	.....
272	Law expenditures during construction	.....
273	Taxes during construction	.....
274	Miscellaneous construction expenditures	.....
270	Undistributed construction expenditures	.....
275	Unappraised property purchased	.....
	Total	$9,577,121.20

[†Red in copy.]

[fol. 10977] The Ohio Bell Telephone Company

Balance Sheet, December 31, 1925

Assets:		
Fixed Capital (Incl. Construction Work in Progress):		
Intangible Capital	$526,168.60	
Land and Buildings	10,943,392.34	
Telephone Plant and Equipment	94,302,147.42	
General Equipment	1,932,296.99	
		$107,704,005.35
Other Permanent Investments:		
Investment Securities	181,951.00	
Miscellaneous Investments	145,808.42	
		327,759.42
Total Permanent and Long Term Investments		108,031,764.77
Working Assets:		
Cash and Deposits	663,457.81	
Bills Receivable	9,591.38	
Accounts Receivable	2,192,901.04	
Marketable Securities	153,650.00	
Materials and Supplies	1,403,783.21	
		4,423,383.44
Accrued Income not Due		12,305.21
Deferred Debit Items:		
Sinking Fund Assets	3,479.66	
Prepayments	287,709.50	
Other Deferred Debits	1,836,877.23	
		2,128,066.39
Total Assets		$114,595,519.81
Liabilities:		
Capital Stock:		
Common Stock	$45,000,000.00	
Preferred Stock	28,216,400.00	
Stock Liability for Conversion—Preferred	9,246.88	
		$73,225,646.88
Long Term Debt:		
Funded Debt	10,312,000.00	
Advances from System Corporations	7,715,607.94	
		18,027,607.94
Accounts Payable		1,578,093.18
Accrued Liabilities not Due		2,887,322.91
Deferred Credit Items:		
Insurance and Casualty Reserves	15,628.00	
Employees' Benefit Reserve	850,000.00	
Other Deferred Credits	1,403,547.62	
		2,269,175.62
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	12,729,276.17	
Reserve for Amortization of Intangible Capital	243,258.47	
		12,972,534.64
Surplus:		
Appropriated Surplus	1,235,618.82	
Corporate Surplus Unappropriated	2,399,519.82	
		3,635,138.64
Total Liabilities		$114,595,519.81

[fol. 10978] Balance Sheet, December 31, 1926

Assets:		
Fixed Capital (Incl. Construction Work in Progress):		
Intangible Capital	$526,168.60	
Land and Buildings	14,880,696.61	
Telephone Plant and Equipment	103,368,279.59	
General Equipment	1,963,472.18	
		$120,738,616.98
Other Permanent Investments:		
Investment Securities	159,951.00	
Miscellaneous Investments	278,574.27	
		438,525.27
Total Permanent and Long Term Investments		121,177,142.25
Working Assets:		
Cash and Deposits	803,677.30	
Bills Receivable	9,296.40	
Accounts Receivable	2,791,638.14	
Marketable Securities	155,897.75	
Materials and Supplies	1,047,788.28	
		4,808,297.87
Accrued Income not Due		12,333.42
Deferred Debit Items:		
Sinking Fund Assets	10,381.47	
Prepayments	288,200.65	
Other Deferred Debits	1,606,880.47	
		1,905,462.59
Total Assets		$127,903,236.13
Liabilities:		
Capital Stock:		
Common Stock	$50,000,000.00	
Preferred Stock	28,219,700.00	
Stock Liability for Conversion—Preferred	5,946.88	
		$78,225,646.88
Long Term Debt:		
Funded Debt	5,461,000.00	
Advances from System Corporations	18,946,607.94	
		24,407,607.94
Accounts Payable		2,856,703.85
Accrued Liabilities not Due		3,223,247.40
Deferred Credit Items:		
Insurance and Casualty Reserves	20,000.00	
Employees' Benefit Reserve	1,350,000.00	
Other Deferred Credits	1,546,076.85	
		2,916,076.85
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	11,933,530.37	
Reserve for Amortization of Intangible Capital	259,276.63	
		12,192,807.00
Surplus:		
Appropriated Surplus	2,385,566.20	
Corporate Surplus Unappropriated	1,695,580.01	
		4,081,146.21
Total Liabilities		$127,903,236.13

[fol. 10979] Balance Sheet, December 31, 1927

Assets:		
Fixed Capital (Incl. Construction Work in Progress):		
Intangible Capital	$526,168.60	
Land and Buildings	16,973,475.81	
Telephone Plant and Equipment	110,364,011.96	
General Equipment	2,318,739.34	
		$130,182,395.71
Other Permanent Investments:		
Investment Securities	130,841.00	
Miscellaneous Investments	526,997.20	
		657,838.20
Total Permanent and Long Term Investments		130,840,233.91
Working Assets:		
Cash and Deposits	614,318.03	
Bills Receivable	7,170.75	
Accounts Receivable	3,115,258.31	
Materials and Supplies	1,400,125.33	
		5,136,872.42
Accrued Income not Due		8,957.01
Deferred Debit Items:		
Sinking Fund Assets	203,174.64	
Prepayments	258,457.26	
Unamortized Debt Discount and Expense	47,475.24	
Other Deferred Debits	1,503,345.20	
		2,012,452.34
Total Assets		$137,998,515.68
Liabilities:		
Capital Stock:		
Common Stock	$75,000,000.00	
Preferred Stock	28,219,700.00	
Stock Liability for Conversion—Preferred	5,946.88	
		103,225,646.88
Long Term Debt:		
Funded Debt	5,411,000.00	
Advances from System Corporations	3,496,292.63	
		8,907,292.63
Accounts Payable		2,501,956.12
Accrued Liabilities not Due		3,412,784.65
Deferred Credit Items:		
Insurance and Casualty Reserves	18,900.00	
Employees' Benefit Reserve	1,338,439.44	
Other Deferred Credits	463,174.20	
		1,820,513.64
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	12,461,653.95	
Reserve for Amortization of Intangible Capital	270,624.96	
		12,732,278.91
Surplus:		
Appropriated Surplus	3,500,000.00	
Corporate Surplus Unappropriated	1,898,042.85	
		5,398,042.85
Total Liabilities		$137,998,515.68

[fol. 10980] Balance Sheet, December 31, 1928

Assets:		
Fixed Capital:		
Land and Buildings	$17,830,730.34	
Telephone Plant and Equipment	120,286,233.57	
General Equipment	2,801,583.07	
		$140,918,546.98
Other Permanent Investments:		
Investment Securities	139,143.50	
Miscellaneous Investments	582,860.88	
		722,004.38
Working Assets:		
Cash and Deposits	416,538.63	
Bills Receivable	1,581.63	
Accounts Receivable	3,729,423.36	
Materials and Supplies	1,081,328.92	
		5,228,872.54
Accrued Income not Due		7,855.48
Deferred Debit Items:		
Sinking Fund Assets	38,664.25	
Prepayments	268,839.56	
Unamortized Debt Discount and Expense	41,486.82	
Other Deferred Debits	1,511,537.28	
		1,845,527.91
Total Assets		$148,722,807.29
Liabilities:		
Capital Stock:		
Common Stock	$85,000,000.00	
Preferred Stock	28,219,700.00	
Stock Liability for Conversion—Preferred	5,946.88	$113,225,646.88
Long Term Debt:		
Bonds	5,199,000.00	
Advances from System Corporations	1,600,000.00	
Notes	1,943,440.60	
		8,742,440.60
Working Liabilities:		
Accounts Payable	3,216,598.36	
		3,216,598.36
Accrued Liabilities not Due		3,813,248.84
Deferred Credit Items:		
Insurance and Casualty Reserves	37,500.00	
Other Deferred Credits	337,277.07	
		374,777.07
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	12,988,106.61	
Reserve for Amortization of Intangible Capital	273,838.19	
		13,261,944.80
Surplus:		
Corporate Surplus Appropriated	3,500,000.00	
Corporate Surplus Unappropriated	2,588,150.74	
		6,088,150.74
Total liabilities		$148,722,807.29

[fol. 10981] Balance Sheet, December 31, 1929

Assets:		
Fixed Capital:		
Land and Buildings	$21,526,740.85	
Telephone Plant and Equipment	134,696,178.74	
General Equipment	3,253,982.94	
		$159,476,902.53
Other Permanent Investments:		
Investment Securities	1,802,840.28	
Miscellaneous Investments	365,861.35	
		2,168,701.63
Working Assets:		
Cash and Deposits	332,352.87	
Marketable Securities	9,593.18	
Bills Receivable	90,558.63	
Accounts Receivable	4,495,003.06	
Materials and Supplies	1,334,438.97	
		6,261,946.71
Accrued Income not Due		5,699.04
Deferred Debit Items:		
Sinking Fund Assets	100,928.18	
Prepayments	280,385.68	
Unamortized Debt Discount and Expense	37,973.99	
Other Deferred Debits	1,710,845.87	
		2,130,133.72
Total Assets		$170,043,383.63
Liabilities:		
Capital Stock:		
Common Stock	$100,000,000.00	
Preferred Stock	28,219,700.00	
Stock Liability for Conversion—Preferred	5,946.88	
		$128,225,646.88
Long Term Debt:		
Bonds	5,182,000.00	
Advances from System Corporations	4,100,000.00	
Notes	2,565,126.44	
		11,847,126.44
Working Liabilities:		
Accounts Payable	3,560,689.68	
		3,560,689.68
Accrued Liabilities not Due		3,882,771.34
Deferred Credit Items:		
Insurance and Casualty Reserves	12,200.00	
Other Deferred Credits	371,795.45	
		383,995.45
Fixed Capital Reserves:		
Reserve for Accrued Depreciation	15,510,044.78	
Reserve for Amortization of Intangible Capital	267,476.18	
		15,777,520.96
Surplus:		
Corporate Surplus Appropriated	3,500,000.00	
Corporate Surplus Unappropriated	2,865,632.88	
		6,365,632.88
Total Liabilities		$170,043,383.63

[fol. 10982]

COMPANY WIDE CASE—EIDE SUPPLEMENTARY EXHIBIT 1

Sheet 1

Detail of Telephone Operating Expenses Are Included in Exhibits as Follows:

Year	Exhibit
1924	Brett No. 2 Sheet No. 3
1925	Eide No. 1 Index 11
1926	Eide No. 1 Index 11
1927	Eide No. 1 Index 11
1928	Eide No. 1 Index 11
1929	Eide No. 1 Index 11
1930	Brett No. 2 Sheet No. 6
1931	Eide No. 3 Sheet No. 3
1932 10 Mos.	Eide No. 4 Sheet No. 3

[fol. 10983]

Sheet 2

The Ohio Bell Telephone Company

Detail of Telephone Operating Expenses Shown in Income Statement, Brett Exhibit No. 1, Lines 5, 6, 7 and 8, for Year Ending December 31, 1925

		Intrastate (a)	Interstate (b)	Entire Co. (c)
601	Supervision of Maintenance	580,301.18	15,519.06	595,820.24
602	Repairs of Aerial Plant	1,400,919.53	51,790.59	1,452,710.12
603	Repairs of U. G. Plant	232,430.68	2,888.86	235,319.54
604	Repairs of C. O. Equipment	837,350.91	22,747.45	860,098.36
605	Repairs of Station Equipment	662,660.80	8,237.95	670,898.75
606	Repairs of Buildings and Grounds	96,636.26	4,914.08	101,550.34
610	Other Maintenance Expenses	18,380.45	525.58	18,906.03
	Total Current Repairs	3,828,679.81	106,623.57	3,935,303.38
607	Station Removals and Changes	799,119.55	9,934.36	809,053.91
	Total Current Maintenance	4,627,799.36	116,557.93	4,744,357.29
608	Depreciation of Plant and Equipment	4,914,979.67	140,609.42	5,055,589.09
609	Extraordinary Depreciation	.....	.....	.....
	Total Maintenance	9,542,779.03	257,167.35	9,799,946.38
621	Traffic Superintendence	543,662.98	19,641.12	563,304.10
622	Service Inspection	93,521.38	3,520.70	97,042.08
623	Operating Clerical Wages	156,539.23	5,652.73	162,191.96
624	Operators' Wages	5,385,233.60	233,168.07	5,618,401.67
626	Rest and Lunch Rooms	27,734.61	1,092.40	28,827.01
627	Operators' Schooling	324,401.73	12,777.40	337,179.13
629	C. O. Stationery and Printing	40,021.34	2,452.51	42,473.85
630	Messenger Service	448.21	90.63	538.84
632	Pay Station Expenses	46,796.04	3,191.60	49,987.64
633	Other Traffic Expenses	147,483.38	25,758.11†	121,725.27
	Total	6,765,842.50	255,829.05	7,021,671.55
628	Transmission Power	154,170.26	3,910.09	158,080.35
631	Miscellaneous C. O. Expenses	327,613.44	9,277.12	336,890.56
635	Leased Line Operating Expenses	.....	.....	.....
	Total Traffic	7,247,626.20	269,016.26	7,516,642.46

[†Red in copy.]

Sheet 2—Continued

The Ohio Bell Telephone Company

Detail of Telephone Operating Expenses Shown in Income Statement, Brett Exhibit No. 1, Lines 5, 6, 7 and 8, for Year Ending December 31, 1925

		Intrastate (a)	Interstate (b)	Entire Co. (c)
640	Commercial Administration	649,025.68	12,999.44	662,025.12
643	Canvassing	61,224.64	1,878.05	63,102.69
644	Sub-licensee relations	20,635.23	.....	20,035.23
647	Revenue Collecting	433,154.87	15,311.68	448,466.55
650	Other Commercial Expenses	470.27	22.71	492.98
	Total	1,163,910.69	30,211.88	1,194,122.57
642	Advertising	108,525.05	4,458.59	112,983.64
645	Revenue Accounting	428,996.98	22,510.14	451,507.12
648	Pay Station Commissions	166,141.12	8,027.39	174,168.51
649	Directory Expenses	359,739.42	6,809.87	366,549.29
	Total Commercial	2,227,313.26	72,017.87	2,299,331.13
660	General Office Salaries	306,015.78	9,355.47	315,371.25
663	General Office Supplies and Expenses	57,965.39	1,772.11	59,737.50
667	General Law Expenses	106,432.41	3,073.63	109,506.04
668	Insurance	23,888.63	844.81	24,733.44
669	Accidents and Damages	28,746.54	878.84	29,625.38
670	Law Expenses Connected with Damages	1,878.07	57.42	1,935.49
672	Relief Department and Pensions	269,006.27	8,224.02	277,230.29
673	Telephone Franchise Requirements	50,177.20	1,534.01	51,711.21
674	Amortization of Franchises and Patents	.....	.....	.....
675	Other General Expenses	236,568.87	7,232.35	243,801.22
676	Less Telephone Franchise Requirements—Cr.	50,167.50	1,533.71	51,701.21
690	Less Charged Construction—Cr.	83,271.09	2,545.74	85,816.83
	Total General and Miscellaneous	947,240.57	28,893.21	976,133.78

[fol. 10984]

COMPANY WIDE CASE—EIDE EXHIBIT No. 2
The Ohio Bell Telephone Company
Average for year

Book Cost of:	1925	1926	1927	1928	1929	As of December 31 1929
Fixed Capital	99,088,362.82	107,762,747.16	120,002,243.92	133,054,459.94	145,557,535.19	154,374,298.09
Construction Work in Progress	2,641,010.24	5,203,516.66	4,807,730.71	1,935,294.16	3,111,239.52	5,102,604.44
Materials and Supplies	1,259,247.38	1,302,010.85	1,047,157.59	1,261,531.38	1,215,902.34	1,334,438.97
1/12 of Telephone Operating Revenues	2,603,421.12	2,850,455.75	3,066,459.84	3,307,614.48	3,698,598.74	3,698,598.74
Total	105,592,041.56	117,118,730.42	128,923,592.06	139,558,899.96	153,583,275.79	164,509,940.24

[fol. 10985]

COMPANY WIDE CASE, EIDE EXHIBIT 3
The Ohio Bell Telephone Company
Property, Net Income and Rate of Return, Year 1931

	Intrastate (a)	Interstate (b)	Entire company (c)
1. Total Property (Book Cost) as of June 30, 1931	$167,265,291.00	$9,831,133.00	$177,096,424.00
Revenues:			
2. Telephone Operating Revenues	$40,758,657.09	$2,060,051.21	$42,818,708.30
3. Net Non-Operating Revenues	31,981.87	.....	31,981.87
4. Total Revenues	$40,790,638.96	$2,060,051.21	$42,850,690.17
Telephone Operating Expenses and Deductions:			
5. Total Maintenance	$15,629,037.51	$661,984.68	$16,291,022.19
6. Traffic Expenses	6,768,127.28	387,333.42	7,155,460.70
7. Commercial Expenses	3,471,310.34	164,544.94	3,635,855.28
8. General and Miscellaneous Expenses	1,831,815.53	95,194.29	1,927,009.82
9. Uncollectible Operating Revenues	452,574.19	22,868.81	475,443.00
10. Taxes Assignable to Operations	3,865,777.99	208,029.16	4,073,807.15
11. Rent Deductions	656,427.87	59,141.23	715,569.10
12. Amortization of Landed Capital	50,339.42	3,034.59	53,374.01
13. Total Telephone Operating Expenses and Deductions	$32,725,410.13	$1,602,131.12	$34,327,541.25
14. Net Income (Line 4—Line 13)	$8,065,228.83	$457,920.09	$8,523,148.92
15. Rate of Return (Line 14 + Line 1)	4.82%	4.66%	4.81%

[fol. 10986] Sheet No. 1

Income Statement for Year Ending December 31, 1931

	Revenues:	
1.	Telephone Operating Revenues	$42,818,708.30
2.	Net Non-Operating Revenues	31,981.87
3.	Total Revenues	$42,850,690.17
	Telephone Operating Expenses and Deductions:	
4.	Total Maintenance	$16,291,022.19
5.	Traffic Expenses	7,155,460.70
6.	Commercial Expenses	3,635,855.28
7.	General and Miscellaneous Expenses	1,927,009.82
8.	Uncollectible Operating Revenues	475,443.00
9.	Taxes Assignable to Operations	4,073,807.15
10.	Rent Deductions	715,569.10
11.	Amortization of Landed Capital	53,374.01
12.	Total Telephone Operating Expenses and Deductions	$34,327,541.25
13.	Net Income (Line 3 — Line 12)	$ 8,523,148.92

[fol. 10987] Sheet No. 2

Detail of Telephone Operating Revenues Shown in Income Statement, Line 1 for Year Ending December 31, 1931

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$32,498,371.80
501	Public Pay Station Revenues	938,577.84
503	Service Stations	15,074.34
504	Private Exchange Lines	226,842.46
505	Minor Rents of Exchange Plant	43,671.00
506	Other Exchange Revenues	.....
	Total Exchange Service Revenues	$33,722,537.44
	Toll Service Revenues:	
510	Message Tolls	7,702,478.62
512	Leased Toll Lines	319,084.78
513	Telegraph Tolls	.....
514	Telegraph Service on Toll Lines	123,165.81
515	Minor Rents of Toll Plant	49,153.98
516	Other Toll Revenues	.....
	Total Toll Service Revenues	8,193,883.19
	Miscellaneous Operating Revenues:	
520	Messenger Service	.....
521	Telegraph Commissions	40,955.16
522	Other Telegraph Service Charges	.....
523	Advertising and Directory	883,898.33
524	Rents from Other Operating Property	582,904.03
525	Other Miscellaneous Revenues	13,701.47
526	Licensee Revenue—Cr.	.....
	Total Miscellaneous Operating Revenues	1,521,458.99
	Telephone Operating Revenues	43,437,879.63
527	Less Licensee Revenue—Dr.	619,171.33
	Total Telephone Operating Revenues	$42,818,708.30

[fol. 10988]

Sheet No. 3

Detail of Telephone Operating Expenses Shown in Income Statement Lines 4, 5, 6, 7 for Year Ending December 31, 1931

601	Supervision of Maintenance	$ 708,964.01
602	Repairs of Aerial Plant	1,285,560.57
603	Repairs of U. G. Plant	625,289.20
604	Repairs of C. O. Equipment	1,337,791.66
605	Repairs of Station Equipment	1,386,214.69
606	Repairs of Building and Grounds	102,830.65
610	Other Maintenance Expenses	7,629.78
	Total Current Repairs	5,214,270.15
607	Station Removals and Changes	1,993,771.75
	Total Current Maintenance	7,208,141.90
608	Depreciation of Plant and Equipment	8,982,880.29
609	Extraordinary Depreciation	
	Total Maintenance	16,291,222.19
621	Traffic Superintendence	698,771.27
622	Service Inspection	161,150.67
623	Operating Clerical Wages	195,032.55
624	Operators' Wages	5,167,566.00
626	Rest and Lunch Rooms	19,560.75
627	Operators' Schooling	32,922.45
629	C. O. Stationery and Printing	63,289.45
630	Messenger Service	453.27
632	Pay Station Expenses	34,721.81
633	Other Traffic Expenses	39,714.84
	Total	6,413,182.86
628	Transmission Power	284,878.77
631	Miscellaneous C. O. Expenses	457,399.27
635	Leased Line Operating Expenses	
	Total Traffic	7,155,460.70
640	Commercial Administration	1,063,208.94
643	Canvassing	397,461.15
644	Sub-licensee Relations	46,168.72
647	Revenue Collecting	650,073.00
650	Other Commercial Expenses	240.35
	Total	2,157,252.16
642	Advertising	242,712.24
646	Revenue Accounting	432,782.65
648	Pay Station Commissions	319,880.12
649	Directory Expenses	483,228.11
	Total Commercial	3,635,855.28
660	General Office Salaries	816,073.55
663	General Office Supplies and Expenses	166,489.96
667	General Law Expenses	86,006.75
668	Insurance	26,606.12
669	Accidents and Damages	12,596.15
670	Law Expenses Connected with Damages	1,717.35
672	Relief Department and Pensions	864,512.68
673	Telephone Franchise and Requirements	62,982.64
674	Amortization of Franchises and Patents	
675	Other General Expenses	114,505.39
676	Less Telephone Franchise Requirements—Cr.	62,893.31
690	Less Charged Construction—Cr.	161,596.46
	Total General and Miscellaneous	1,927,009.82

[fol. 10989] Gross Additions to Fixed Capital and Construction Work in Progress, Year Ending December 31, 1931

201	Organisation	$ 15,000.00
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	15,000.00
207	Right of Way	67,533.38
211	Land	31,943.81
212	Buildings	439,102.85
210	Land and Buildings	471,046.66
221	Central Office Telephone Equipment	6,344,053.32
222	Other Equipment of Central Offices	70,400.44
220	Central Office Equipment	6,414,453.76
231	Station Apparatus	3,729,782.45
232	Station Installations	1,039,142.20
233	Interior Block Wires	18,070.04
234	Private Branch Exchanges	914,016.33
235	Booths and Special Fittings	125,121.65
230	Station Equipment	5,826,132.67
241	Exchange Pole Lines	754,794.04
242	Exchange Aerial Cable	516,475.51
243	Exchange Aerial Wire	810,529.40
244	Exchange Underground Conduit	425,157.81
245	Exchange Underground Cable	1,270,634.01
246	Exchange Submarine Cable	7,531.01
251	Toll Pole Lines	86,198.73
252	Toll Aerial Cable	219,799.78
253	Toll Aerial Wire	27,104.84†
254	Toll Underground Conduit	66,742.18
255	Toll Underground Cable	224,720.25
256	Toll Submarine Cable	2,710.65
261	Office Furniture and Fixtures	90,638.55
262	General Shop Equipment	
263	General Store Equipment	2,126.22
264	General Stable and Garage Equipment	75,684.77
265	General Tools and Implements	3,772.46
260	General Equipment	172,222.00
268	Interest During Construction	185,504.56
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	1,298.34
270	Undistributed Construction Expenditures	1,298.34
280	Unappraised Property Purchased	
104	Construction Work in Progress	1,798,060.34†
	Total	$15,713,319.56

[†Red in copy.]

[fol. 10990] Fixed Capital Withdrawn or Retired Year Ending December 31, 1931

201	Organization	
202	Franchises	$ 15,000.00
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	15,000.00
207	Right of Way	37,335.40
211	Land	71,521.67
212	Buildings	401,880.68
210	Land and Buildings	473,402.35
221	Central Office Telephone Equipment	3,811,353.96
222	Other Equipment of Central Offices	118,113.69
220	Central Office Equipment	3,929,467.65
231	Station Apparatus	3,443,330.70
232	Station Installations	1,009,811.42
233	Interior Block Wires	10,300.16
234	Private Branch Exchanges	719,111.99
235	Booths and Special Fittings	36,329.65
230	Station Equipment	5,218,883.92
241	Exchange Pole Lines	609,364.32
242	Exchange Aerial Cable	388,755.63
243	Exchange Aerial Wire	1,005,978.19
244	Exchange Underground Conduit	168,003.61
245	Exchange Underground Cable	969,515.37
246	Exchange Submarine Cable	
251	Toll Pole Lines	258,494.84
252	Toll Aerial Cable	16,820.34
253	Toll Aerial Wire	234,515.39
254	Toll Underground Conduit	217.89
255	Toll Underground Cable	11,890.30
256	Toll Submarine Cable	102.94
261	Office Furniture and Fixtures	58,387.14
262	General Shop Equipment	
263	General Store Equipment	4,036.83
264	General Stable and Garage Equipment	197,148.36
265	General Tools and Implements	57,240.19
260	General Equipment	316,812.52
268	Interest During Construction	87,828.63
271	Engineering and Superintendence	
272	Law Expenditures During Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	2,330.53
270	Undistributed Construction Expenditures	2,330.53
280	Unappraised Property Purchased	
104	Construction Work in Progress	
	Total	$13,744,719.82

[fol. 10991] Net Additions to Fixed Capital and Construction Work in Progress
Year Ending December 31, 1931

		$
201	Organization	
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	30,197.98
211	Land	39,577.86†
212	Buildings	37,222.17
210	Land and Buildings	2,355.69†
221	Central Office Telephone Equipment	2,532,609.36
222	Other Equipment of Central Offices	47,713.25†
220	Central Office Equipment	2,484,986.11
231	Station Apparatus	286,451.75
232	Station Installations	29,330.78
233	Interior Block Wires	7,769.88
234	Private Branch Exchanges	194,904.34
235	Booths and Special Fittings	88,792.00
230	Station Equipment	607,248.75
241	Exchange Pole Lines	145,429.72
242	Exchange Aerial Cable	127,719.88
243	Exchange Aerial Wire	195,448.79†
244	Exchange Underground Conduit	257,154.20
245	Exchange Underground Cable	301,118.64
246	Exchange Submarine Cable	7,531.01
251	Toll Pole Lines	172,296.11†
252	Toll Aerial Cable	202,979.44
253	Toll Aerial Wire	261,620.23†
254	Toll Underground Conduit	66,524.29
255	Toll Underground Cable	212,829.95
256	Toll Submarine Cable	2,607.71
261	Office Furniture and Fixtures	32,251.41
262	General Shop Equipment	
263	General Store Equipment	1,910.61†
264	General Stable and Garage Equipment	121,463.59†
265	General Tools and Implements	53,467.73†
260	General Equipment	144,590.52†
268	Interest During Construction	97,675.93
271	Engineering and Superintendence	
272	Law Expenses During Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	1,032.19†
270	Undistributed Construction Expenditures	1,032.19†
280	Unappraised Property Purchased	
104	Construction Work in Progress	1,798,060.24†
	Total	$1,968,599.74

[†Red in copy.]

[fol. 10992] Reserve for Accrued Depreciation and Amortization of Intangible Capital and Its Relation to Total Fixed Capital for the Year 1931

As of June 30 Year (a)	Reserve For Accrued Depreciation and Amortization of Intangible Capital (b)	Total Fixed Capital (c)	Percentage ((b) ÷ (c)) (d)
1931	18,220,462.94	167,580,605.59	10.87%

[fol. 10993] COMPANY WIDE CASE, EIDE EXHIBIT 4

Sheet No. 1

The Ohio Bell Telephone Company

Property, Net Income and Rate of Return Ten Months Ending October 31, 1932

1.	Total Property (Book Cost as of May 31, 1932)	$176,143,044.69
	Revenues:	
2.	Telephone Operating Revenues	$ 31,500,295.82
3.	Net Non-Operating Revenues	20,417.30
4.	Total Revenues	$ 31,520,713.12
	Telephone Operating Expenses and Deductions:	
5.	Total Maintenance	$ 11,808,167.30
6.	Traffic Expenses	4,689,322.49
7.	Commercial Expenses	2,918,424.69
8.	General and Miscellaneous Expenses	1,456,800.67
9.	Uncollectible Operating Revenues	655,835.00
10.	Taxes Assignable to Operations	3,396,832.08
11.	Rent Deductions	428,126.95
12.	Amortization of Landed Capital	42,275.39
13.	Total Telephone Operating Expenses and Deductions	$ 25,395,784.57
14.	Net Income (Line 4 — Line 13)	$ 6,124,928.55
15.	Rate of Return—Annual Basis (Line 14 ÷ Line 1)	4.17%

[fol. 10994]

Sheet No. 2

Detail of Telephone Operating Revenues Shown in Income Statement, Line 2 for 10 Months Ending October 31, 1932

	Exchange Service Revenues:	
500	Subscribers' Station Revenues	$24,465,212.84
501	Public Pay Station Revenues	690,583.28
503	Service Stations	11,700.00
504	Private Exchange Lines	177,666.59
505	Minor Rents of Exchange Plant	77,491.10
506	Other Exchange Revenues	
	Total Exchange Service Revenues	$25,422,653.81
	Toll Service Revenues:	
510	Message Tolls	5,029,824.44
512	Leased Toll Lines	241,299.86
513	Telegraph Tolls	
514	Telegraph Service on Toll Lines	86,613.81
515	Minor Rents of Toll Plant	31,600.58
516	Other Toll Revenues	
	Total Toll Service Revenues	$ 5,389,338.69

	Miscellaneous Operating Revenues:	
520	Messenger Service	
521	Telegraph Commissions	26,446.39
522	Other Telegraph Service Charges	
523	Advertising and Directory	697,311.81
524	Rents from Other Operating Property	417,240.74
525	Other Miscellaneous Revenues	10,950.52
526	Licensee Revenue—Cr.	
	Total Miscellaneous Operating Revenues	$ 1,151,949.46
	Telephone Operating Revenues	$31,963,941.96
527	Less Licensee Revenue—Dr.	$ 463,646.14
	Total Telephone Operating Revenues	$31,500,295.82

[fol. 10995] Sheet No. 3

Detail of Telephone Operating Expenses Shown in Income Statement Lines 5, 6, 7, 8 for 10 Months Ending October 31, 1932

601	Supervision of Maintenance	$ 559,167.25
602	Repairs of Aerial Plant	137,597.34
603	Repairs of U. G. Plant	270,904.60
604	Repairs of C. O. Equipment	1,016,347.40
605	Repairs of Station Equipment	985,606.82
606	Repairs of Building and Grounds	53,209.47
610	Other Maintenance Expenses	2,032.11
	Total Current Repairs	3,824,864.99
607	Station Removals and Changes	1,838,018.29
	Total Current Maintenance	5,662,883.28
608	Depreciation of Plant and Equipment	6,145,284.02
609	Extraordinary Depreciation	
	Total Maintenance	11,808,167.30
621	Traffic Superintendence	112,846.67
622	Sericve Inspection	106,384.32
623	Operating Clerical Wages	129,949.09
624	Operators' Wages	3,235,042.96
626	Rest and Lunch Rooms	20,393.84
627	Operators' Schooling	18,743.64
629	C. O. Stationery and Printing	38,566.85
630	Messenger Service	
632	Pay Station Expenses	26,729.33
633	Other Traffic Expenses	40,462.88
	Total	4,128,219.58
628	Transmission Power	218,445.79
631	Miscellaneous C. O. Expenses	342,657.12
635	Leased Line Operating Expenses	
	Total Traffic	4,689,322.49
640	Commercial Administration	744,091.74
643	Canvassing	388,866.50
644	Sub-licensee Relations	21,793.44
647	Revenue Collecting	632,357.74
650	Other Commercial Expenses	599.59
	Total	1,787,709.01
642	Advertising	166,931.34
646	Revenue Accounting	318,974.78
648	Pay Station Commissions	220,745.75
649	Directory Expenses	424,063.81
	Total Commercial	2,918,424.69

660	General Office Salaries	591,778.24
663	General Office Supplies and Expenses	98,916.75
667	General Law Expenses	71,672.12
668	Insurance	18,318.51
669	Accidents and Damages	28,856.94
670	Law Expenses Connected with Damages	3,163.46
672	Relief Department and Pensions	654,383.88
673	Telephone Franchise and Requirements	45,693.53
674	Amortization of Franchises and Patents	
675	Other General Expenses	80,596.31
676	Less Telephone Franchise Requirements—Cr.	45,693.53
690	Less Charged Construction—Cr.	90,895.54
	Total General and Miscellaneous	$1,456,800.67

[fol. 10996] Gross Additions to Fixed Capital and Construction Work in Progress
10 Months Ending October 31, 1932

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	57,580.71
211	Land	75,944.67
212	Buildings	175,376.90
210	Land and Buildings	251,321.57
221	Central Office Telephone Equipment	1,589,649.40
222	Other Equipment of Central Offices	15,403.35
220	Central Office Equipment	1,605,052.75
231	Station Apparatus	2,466,593.38
232	Station Installations	675,282.59
233	Interior Block Wires	13,817.05
234	Private Branch Exchanges	380,226.74
235	Booths and Special Fittings	53,040.56
230	Station Equipment	3,588,960.32
241	Exchange Pole Lines	444,389.60
242	Exchange Aerial Cable	256,442.52
243	Exchange Aerial Wire	462,401.45
244	Exchange Underground Conduit	102,640.50
245	Exchange Underground Cable	355,829.32
246	Exchange Submarine Cable	
251	Toll Pole Lines	106,561.65
252	Toll Aerial Cable	38,229.39†
253	Toll Aerial Wire	28,058.23
254	Toll Underground Conduit	5,087.73
255	Toll Underground Cable	121,323.12
256	Toll Submarine Cable	
261	Office Furniture and Fixtures	30,102.46
262	General Shop Equipment	
263	General Store Equipment	966.98
264	General Stable and Garage Equipment	42,328.89
265	General Tools and Implements	31,251.66
260	General Equipment	104,649.99

[†Red in copy.]

268	Interest During Construction	94,346.23
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	165.50
270	Undistributed Construction Expenditures	165.50
280	Unappraised Property Purchased	
104	Construction Work in Progress	51,098.50
	Total	$7,597,630.39

[fol. 10997] Fixed Capital Withdrawn or Retired 10 Months Ending October 31, 1932

201	Organization	$
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	26,202.77
211	Land	124,834.16
212	Buildings	431,185.17
210	Land and Buildings	556,019.33
221	Central Office Telephone Equipment	1,455,624.89
222	Other Equipment of Central Offices	19,613.90
220	Central Office Equipment	1,475,238.79
231	Station Apparatus	3,271,620.54
232	Station Installations	982,804.21
233	Interior Block Wires	15,412.95
234	Private Branch Exchanges	643,200.81
235	Booths and Special Fittings	19,198.37
230	Station Equipment	4,932,236.88
241	Exchange Pole Lines	503,693.40
242	Exchange Aerial Cable	190,196.27
243	Exchange Aerial Wire	858,110.91
244	Exchange Underground Conduit	69,007.58
245	Exchange Underground Cable	202,052.98
246	Exchange Submarine Cable	
251	Toll Pole Lines	212,791.84
252	Toll Aerial Cable	11,317.28
253	Toll Aerial Wire	274,273.20
254	Toll Underground Conduit	74.95
255	Toll Underground Cable	9,019.46
256	Toll Submarine Cable	
261	Office Furniture and Fixtures	23,239.34
262	General Shop Equipment	
263	General Store Equipment	2,781.67
264	General Stable and Garage Equipment	150,194.69
265	General Tools and Implements	55,531.28
260	General Equipment	231,746.98
268	Interest During Construction	41,571.79
271	Engineering and Superintendence	
272	Law Expenditures during Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	244.11
270	Undistributed Construction Expenditures	244.11
280	Unappraised Property Purchased	
104	Construction Work in Progress	
	Total	$9,593,798.52

[fol. 10998] Net Additions to Fixed Capital and Construction Work in Progress
10 Months Ending October 31, 1932

		$
201	Organization	
202	Franchises	
203	Patent Rights	
204	Other Intangible Capital	
200	Intangible Capital	
207	Right of Way	
211	Land	31,377.94
212	Buildings	48,889.49†
210	Land and Buildings	255,808.27†
221	Central Office Telephone Equipment	304,697.76†
222	Other Equipment of Central Offices	134,024.51
220	Central Office Equipment	4,210.55†
231	Station Apparatus	129,813.96
232	Station Installations	805,027.16†
233	Interior Block Wires	307,521.62†
234	Private Branch Exchanges	1,595.90†
235	Booths and Special Fittings	262,974.07†
230	Station Equipment	35,842.19
241	Exchange Pole Lines	1,343,276.56†
242	Exchange Aerial Cable	59,303.80†
243	Exchange Aerial Wire	66,246.25
244	Exchange Underground Conduit	395,709.46†
245	Exchange Underground Cable	33,632.92
246	Exchange Submarine Cable	153,776.34
251	Toll Pole Lines	
252	Toll Aerial Cable	106,230.19†
253	Toll Aerial Wire	49,546.67†
254	Toll Underground Conduit	246,214.97†
255	Toll Underground Cable	4,962.78
256	Toll Submarine Cable	112,303.66
261	Office Furniture and Fixtures	
262	General Shop Equipment	6,863.12
263	General Store Equipment	
264	General Stable and Garage Equipment	1,814.69†
265	General Tools and Implements	107,865.80†
260	General Equipment	24,279.62†
		127,096.99†

[†Red in copy.]

268	Interest During Construction	
271	Engineering and Superintendence	52,774.41
272	Law Expenses During Construction	
273	Taxes During Construction	
274	Miscellaneous Construction Expenditures	
270	Undistributed Construction Expenditures	78.61†
		78.61†
280	Unappraised Property Purchased	
104	Construction Work in Progress	51,098.59
	Total	$1,996,168.13†

[fol. 10999] Reserve for Accrued Depreciation and Amortization of Intangible Capital and Its Relation to Total Fixed Capital for the Year 1932

As of June 30 Year (a)	Reserve For Accrued Depreciation and Amortization of Intangible Capital (b)	Total Fixed Capital (c)	Percentage ((b) ÷ (c)) (d)
1932	20,569,893.70	171,441,486.90	12.00%

[† Red in copy.]

[fol. 11000] COMPANY WIDE CASE, GREGORY EXHIBIT 1

Western Electric Company, Incorporated

Sales and Net Profits

Bell Business

Years 1916 to 1930 Inclusive

(Dollars in Thousands)

	Sales	Total cost of sales	Net profits	Per cent Net profit to sales	Per cent return on investment
1916	$73,915	$71,775	$2,140	2.9	4.6
1917	104,682	102,157	2,525	2.4	3.8
1918	79,217	76,796	2,421	3.1	3.4
1919	80,361	77,674	2,687	3.3	3.8
1920	130,712	125,857	4,855	3.7	4.9
1921	142,885	131,747	11,138	7.8	8.9
1922	159,957	153,595	6,362	4.0	5.2
1923	188,159	181,967	6,192	3.3	4.7
1924	233,300	222,425	10,875	4.7	6.9
1925	226,700	210,448	16,252	7.2	10.0
1926	247,203	234,652	12,551	5.1	7.8
1927	241,062	224,194	16,868	7.0	10.1
1928	267,808	250,524	17,284	6.5	10.7
1929	372,384	355,012	17,372	4.7	8.5
1930	338,830	327,145	11,685	3.4	4.3
Total	2,887,175	2,745,968	141,207	4.9	7.0

[fol. 11001] COMPANY WIDE CASE, GREGORY EXHIBIT 2

Return on Investment of 88 Manufacturing Companies

(Five-Year Period 1925–1929)

Dollars in Thousands

	Average investment	Average annual earnings
1. Air Reduction	$26,500	$3,175
2. Allied Chemical	309,560	25,278
3. American Agricultural Chemical	77,408	2,567
4. American Chain	30,677	2,500
5. American Cyanamid	22,274	1,652
6. American Ice	36,607	3,439
7. American Locomotive	111,517	4,922
8. American Radiator	107,216	14,269
9. American Safety Razor	7,420	1,164
10. American Snuff	13,042	1,915
11. American Steel Foundry	58,796	4,498
12. Archer-Daniels-Midland	17,249	1,766
13. Atlas Powder	26,017	2,157
14. Bliss, E. W.	28,695	1,256
15. Brown Shoe	19,159	1,690
16. Burroughs	38,543	7,654
17. Case, J. I.	39,014	3,518
18. Caterpillar Tractor	28,062	6,899
19. Chrysler Motors	106,710	22,164
20. Columbian Carbon	27,417	2,765
21. Congoleum-Nairn	38,824	1,946
22. Congress Cigar	10,128	2,651
23. Consolidated Cigar	18,707	3,699
24. Continental Baking	68,538	7,304
25. Continental Can	52,799	5,874
26. Continental Motors	35,342	2,136
27. Deere & Co.	70,287	9,321
28. Dennison	16,003	1,248
29. Diamond Match	30,840	1,607
30. DuPont	220,919	22,581
31. Electric Storage Battery	50,650	6,674
32. Endicott-Johnson	53,175	4,342
33. Eureka Vacuum Cleaner	6,169	1,490

COMPANY WIDE CASE, GREGORY EXHIBIT 2—Continued
Return on Investment of 88 Manufacturing Companies
(Five-Year Period 1925–1929)
Dollars in Thousands

	Average investment	Average annual earnings
34. Fairbanks-Morse	37,667	2,654
35. General Baking	35,735	7,060
36. General Cigar	27,599	3,686
37. General Electric	514,984	51,795
38. General Motors	771,925	213,444
39. General Railway Signal	12,920	2,872
40. Glidden	20,989	2,574
[fol. 11002]		
41. Goodrich	118,142	11,443
42. Goodyear	211,392	19,096
43. Holland Furnace	12,337	1,769
44. Hudson Motor	58,639	13,247
45. Hupp Motor	26,511	4,281
46. Ingersoll-Rand	44,142	7,894
47. International Business Machine	27,939	4,857
48. International Cement	47,053	4,897
49. International Harvester	329,890	26,494
50. International Shoe	93,826	15,301
51. International Silver	22,308	1,610
52. Liggett & Myers	133,339	20,315
53. Liquid Carbonic	14,770	1,476
54. Larillard	69,357	4,709
55. Mack Truck	72,313	7,384
56. Marlin Rickwell	10,284	1,741
57. Mathieson Alkali	21,222	1,878
58. Motor Wheel	15,456	2,445
59. Nash Motors	52,572	20,221
60. National Cash Register	55,297	7,662
61. National Lead	112,639	6,292
62. National Supply	41,262	3,858
63. Parks, Davis	26,266	7,522
64. Proctor & Gamble	97,504	14,660
65. Purity Bakeries	20,168	3,964
66. Radio Corp.	54,151	11,450
67. Remington Arms	33,712	1,506
68. Reo Motors	34,637	4,117
69. Reynolds Tobacco	142,407	28,587
70. St. Regis Paper	38,856	2,414
71. Simmons	40,647	4,038
72. Smith, A. O.	22,466	3,625
73. Spalding, A. G.	20,363	1,697
74. Spicer Mfg.	14,045	1,892
75. Stewart Warner	32,389	6,527
76. Studebaker	113,755	13,236
77. Timken Detroit Axle	19,968	1,589
78. Timken Roller Bearing	38,944	10,900
79. Torrington Mfg.	10,989	2,063
80. Union Carbide	239,127	27,995
81. U. S. Gypsum	50,741	7,093
82. U. S. Industrial Alcohol	37,054	2,836
83. Ward Baking	39,295	4,067
84. Warren Bros.	13,906	1,924
85. Westinghouse Electric	252,016	20,134
86. White Motor	44,423	2,075
87. Willys-Overland	85,623	4,788
88. Yale & Towne	24,197	2,355
Total 88 Companies	$6,365,442	$851,978
Per Cent Earned on Investment, 88 Companies		13.4%

[fol. 11003] COMPANY WIDE CASE, GREGORY EXHIBIT 3

Net Profits to Sales
38 Manufacturing Companies
(Five Year Period 1925–1929)

This list includes all of the 88 manufacturing companies used in computations of earnings on investment, for which sales information is available in at least four out of the five years, 1925–1929 inclusive.

(Dollars in Thousands)	Sales	Net profits
Air Reduction	$74,241	$15,874
American [illegible]	97,901	14,842
Atlas Powder	104,031	9,657
Brown Shoe	168,058	8,449
Caterpillar Tractor	155,371	34,489
Chrysler	1,163,395	102,098
Columbian Carbon	47,149	12,883
Congress Cigar	86,731	12,914
Electric Storage Battery*	194,470	22,077
Endicott Johnson	350,836	21,709
Eureka Vacuum Cleaner	55,798	7,449
Fairbanks-Morse	151,346	12,725
General Electric	1,682,395	181,562
General Motors	6,026,433	1,067,218
Glidden	139,650	12,584
Goodrich	749,616	48,425
Goodyear	1,165,336	79,610
Holland Furnace	79,209	8,847
Hupp Motor	266,559	16,252
International Cement	118,974	26,956
International Shoe	610,358	74,947
International Silver	98,091	7,366
Liquid Carbonic*	43,475	5,292
Mack Truck	306,342	36,920
National Cash Register	246,601	36,825
National Supply	47,289	15,340
Proctor and Gamble	803,893	73,051
Purity Bakeries	170,721	18,616
Remington Arms	95,936	5,845
Reo Motors	261,142	15,005
Simmons	186,946	19,750
Spalding, A. G.	118,395	7,810
St. Regis Paper	65,184	12,069
Studebaker	759,341	64,844
U. S. Industrial Alcohol**	107,037	3,801
Warren Bros.	94,929	6,226
Westinghouse Electric	932,422	83,285
White Motor	268,675	7,665
Total	18,094,276	2,210,697
Net Profits to Sales, 38 Companies		12.2%

*1926–1929 only.

**1925–1928 only.

[fol. 11004] COMPANY WIDE CASE, GREGORY EXHIBIT 4

Net Profits to Sales
39 Manufacturing Companies
(Average Five Years 1925–1929)

This list includes all of the 88 manufacturing companies used in computations of earnings on investment, for which sales information is available in at least four out of the five years 1925–1929, inclusive.

	Per cent		Per cent
1. National Supply	32.4	21. Proctor & Gamble	9.1
2. Columbian Carbon	27.3	22. Glidden	9.0
3. International Cement	22.7	23. Westinghouse Electric	8.9
4. Caterpillar Tractor	22.2	24. Chrysler	8.8
5. Air Reduction	21.4	25. Studebaker	8.5
6. St. Regis Paper	18.5	26. Fairbanks-Morse	8.4
7. General Motors	17.7	27. International Silver	7.5
8. American Ice	15.2	28. Goodyear	6.8
9. National Cash Register	14.9	29. Warren Bros.	6.6
10. Congress Cigar	14.9	30. Goodrich	6.5
11. Eureka Vacuum Cleaner	13.3	31. Endicott-Johnson	6.2
12. International Shoe	12.3	32. Hupp Motor	6.1
13. Liquid Carbonic*	12.2	33. Remington Arms	6.1
14. Mack Truck	12.1	34. A. G. Spalding	6.1
15. Electric Storage Battery*	11.4	35. Reo Motors	5.7
16. Holland Furnace	11.2	36. Western Electric	5.9
17. Purity Bakeries	10.9	37. Brown Shoe	5.0
18. General Electric	10.8	38. U. S. Industrial Alcohol**	3.6
19. Simmons	10.6	39. White Motor	2.9
20. Atlas Powder	9.3		

*1926–1929 only.
**1925–1928 only.

[fol. 11005] COMPANY WIDE CASE, GREGORY EXHIBIT 5

Western Electric Company, Incorporated
Sales and Net Profits—Non-Bell Business
Years 1916 to 1930, Inclusive
(Dollars in Thousands)

	Sales	Net profits	Per cent Net profit to sales	Per cent return on investment
1916	$33,072	$1,730	5.2	13.3
1917	45,658	3,275	7.2	19.5
1918	66,009	3,613	5.5	15.6
1919	55,361	2,689	4.9	11.7
1920	75,400	2,435	3.2	9.2
1921	46,880	(2,664)	(5.7)	(9.8)
1922	50,984	1,672	3.3	9.7
1923	67,018	2,923	4.4	15.2
1924	64,981	2,370	3.6	11.6
1925	71,029	(672)	(.9)	(3.1)
1926	15,902	1,696	10.7	13.7
1927	12,662	1,297	10.2	11.6
1928	20,123	2,592	12.9	17.0
1929	38,566	6,389	16.6	24.2
1930	22,648	1,249	5.5	6.6
Total	686,293	30,594	4.5	10.5

( ) indicates reverse conditions.

[fol. 11006] COMPANY WIDE CASE, GREGORY EXHIBIT No. 6

Average Investment

Non-Bell Business

Years 1916–1930, Inclusive

(Dollars in Thousands)

	Plant	Merchandise	Receivables	Cash	Total assets	Current payables	Average Investment
1916....	$4,196	$4,291	$5,221	$1,581	$15,289	$2,306	$12,983
1917....	3,810	7,019	6,288	2,580	19,697	2,923	16,774
1918....	5,389	10,941	8,685	1,489	26,504	3,399	23,105
1919....	5,856	11,437	8,304	1,440	27,037	4,118	22,919
1920....	5,037	12,814	11,795	2,101	31,747	5,190	26,557
1921....	5,241	12,529	11,347	2,337	31,454	4,273	27,181
1922....	4,738	6,771	8,301	2,087	21,897	4,643	17,254
1923....	5,595	7,829	9,828	2,082	25,334	6,067	19,267
1924....	6,434	9,480	9,388	1,723	27,025	6,593	20,432
1925....	7,821	8,120	9,177	3,006	28,124	6,740	21,384
1926....	7,283	3,868	2,077	246	13,474	1,107	12,367
1927....	6,559	3,349	1,412	293	11,613	427	11,186
1928....	10,455	2,804	2,410	474	16,143	941	15,202
1929....	14,907	8,457	4,542	937	28,843	2,424	26,419
1930....	11,085	5,580	2,918	684	20,267	1,469	18,798
Total..	104,406	115,289	101,693	23,060	344,448	52,620	291,828

[fol. 11007] COMPANY WIDE CASE, GREGORY EXHIBIT 7

Sales to Ohio Bell Telephone Company

(Dollars in Thousands)

Year	Sales
1922	$3,877
1923	6,284
1924	6,543
1925	9,346
1926	12,136
1927	9,010
1928	10,662
1929	15,673
1930	12,152
Total	$85,683

[fol. 11008] COMPANY WIDE CASE, HAGENAH EXHIBIT No. 1

[fol. 11009] The Ohio Bell Telephone Company

Analysis of Accounts

For the Public Utilities Commission of Ohio

Columbus, Ohio

1926

[fol. 11010] William J. Hagenah

First National Bank Building

Chicago

November the Twentieth, 1926.

Public Utilities Commission of Ohio, Columbus, Ohio.

DEAR SIRS:

Pursuant to your request, I have made an examination of the books and records of The Ohio Bell Telephone Company, with general offices in Cleveland, Ohio, and beg to submit herewith my report.

Purpose and Scope of Investigation

The purpose of the accounting investigation was to ascertain the true investment of The Ohio Bell Telephone Company in property and plant devoted to the telephone business, and the earnings and operating expenses related thereto. The analysis of the property investment covers the present company, dating from its organization on September 21, 1921, to the close of the calendar year 1925, and further embraces a study of the plant account of each of the constituent companies acquired and merged into the present company. The results of such investment cost study are set forth in this report because of their bearing on the fair value of the property under consideration at the present time.

The analysis of the earnings and operating expenses extends over only that period covered by the operations of the present The Ohio Bell Telephone Company from the date of its organization above mentioned to the close of the calendar year 1925, which period has been deemed sufficient to disclose the earning power of the property and the cost

of furnishing the service in question on the level of labor and material prices obtaining during these years.

History of The Ohio Bell Telephone Company

The Ohio Bell Telephone Company, as at present constituted, is the result of a consolidation entered into September 21, 1921, by the Bell telephone utility known also at that time as The Ohio Bell Telephone Company, and the then principal independent telephone company in the state of Ohio known as The Ohio State Telephone Company. The present company serves practically the entire state of Ohio, the principal portion not served being in and surrounding the city of Cincinnati. As of the date of the consolidation the outstanding capital stocks, bonds and other long term debt of the two merging companies were as follows:

[fol. 11011] The Ohio Bell Telephone Company

Capital stock—common	$25,000,000.00
Funded Debt:	
Real estate mortgage	170,000.00
Debentures	9,650,000.00
Advances from system corporations—American Telephone & Telegraph Company	9,720,000.00
Total	44,540,000.00

The Ohio State Telephone Company

Capital stock—common	$5,205,475.00
Capital stock—preferred	6,972,225.00
Funded debt:	
Underlying bonds—outstanding	6,743,200.00
Underlying bonds—reacquired	878,500.00
Consolidated and refunding bonds:	
Series "A" outstanding	53,000.00
Series "B" outstanding	4,886,898.94
Series "B" reacquired	93,987.84
Debentures:	
Four year convertible	1,300,000.00
Serial convertible	623,000.00
Total	26,756,286.28
Total both companies	71,296,286.28

Vol. X

TRANSCRIPT OF RECORD

Supreme Court of the United States

OCTOBER TERM, 1936

No. 539

THE OHIO BELL TELEPHONE COMPANY,
APPELLANT,

vs.

THE PUBLIC UTILITIES COMMISSION OF OHIO

APPEAL FROM THE SUPREME COURT OF THE STATE OF OHIO

FILED NOVEMBER 20, 1936.

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1936

No. 539

THE OHIO BELL TELEPHONE COMPANY,
APPELLANT,

vs.

THE PUBLIC UTILITIES COMMISSION OF OHIO

APPEAL FROM THE SUPREME COURT OF THE STATE OF OHIO

VOL. X.

INDEX.

	Original	Print
Proceedings before Public Utilities Commission of Ohio, No. 3307 and consolidated proceedings—Continued.		
Exhibits from Company-Wide Case, No. 3307—Continued.		
Hagenah Exhibits:—Continued		
2—O. B. T. Co. Inventory and Appraisal of Property—1926	11106	6603
3—O B. T. Co. Comparison of Appraisal Results—June 30, 1925	11247	6742
4—O. B. T. Co. Working Capital—1925	11248	6742
5—Services Under the 4½% Contract	11249	6742
7—The Measure of Fair Return	11250	6743

JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., JANUARY 18, 1937.

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In accordance with the terms of the consolidation agreement, the total capitalization was reduced from the above sum of $71,296,286.28 to $69,344,233.16, as set forth in the table below:

Common stock of The Ohio Bell Telephone Company (old company) exchanged at par for common stock of new company	$25,000,000.00
Common stock of The Ohio State Telephone Company exchanged at 62½% of par for preferred stock of new company	3,253,421.88
Preferred stock of The Ohio State Telephone Company exchanged at par for preferred stock of new company	6,972,225.00
Funded and long term debt assumed:	
The Ohio Bell Telephone Company (old company)	19,540,000.00
The Ohio State Telephone Company	14,578,586.28
Total new capitalization	69,344,233.16

[fol. 11012] The plant and other asset accounts and the sundry liabilities accounts on the books of the two companies were merged at their respective book values, and the decrease in capitalization, amounting to $1,952,053.12, was credited to the corporate surplus account of the new company.

The Ohio Bell Telephone Company (old company) was originally incorporated January 24, 1880, as The Cleveland Telephone Company, and continued to operate under that name until October 1920, when its name was changed to The Ohio Bell Telephone Company. Subsequently, that is, on December 31, 1920, the company purchased all the property of the Central Union Telephone Company (a subsidiary of the American Telephone & Telegraph Company) located within the state of Ohio, for the sum of $27,941,851.24 in cash, and assumed in addition thereto mortgages on certain of the properties aggregating $210,000.00. Included in the purchase price were certain non-physical items as follows:

Miscellaneous investments	$20,571.00
Materials and supplies	821,833.39
Current assets and liabilities (net)	782,730.62
Total	1,625,135.01

The cost of the property and general equipment taken over by The Ohio Bell Telephone Company in this transaction was therefore $26,526,716.23, developed as follows:

Cash payment	$27,941,851.24
Mortgages assumed	210,000.00
Total	28,151,851.24
Less miscellaneous property as shown above	1,625,135.01
Total property and equipment	26,526,716.23

As of the date of the consolidation of The Ohio Bell Telephone Company and The Ohio State Telephone Company, namely, September 21, 1921, the book value of the property and plant account of the former company aggregated $49,056,111.24, at which sum it was taken into the accounts of the new company.

The other constituent company, namely, The Ohio State Telephone Company, was organized as of July 23, 1914, and was itself a consolidation of the following fifteen companies operating in various parts of the state of Ohio:

[fol. 11013] Name of Company	Date of Organization
The Citizens Telephone & Message Company	June 7, 1895.
The Columbiana County Telephone Company	June 20, 1899.
The Columbus Citizens Telephone Company	December 23, 1898.
The Cuyahoga Telephone Company	September 13, 1898.
The Findlay Home Telephone Company	October 14, 1899.
The Home Telephone Company of Dayton	March 27, 1899.
The Lancaster Telephone Company	October 27, 1900.
The London Home Telephone Company	April 8, 1903.
The Massillon Telephone Company	September 12, 1900.
The Stark County Telephone Company	August 31, 1900.
The Toledo Home Telephone Company	February 25, 1901.
The United States Telephone Company	August 23, 1898.

The Washington Home Telephone Company	January 29, 1902.
The Youngstown Telephone Company	May 16, 1896.
The Zanesville Telephone & Telegraph Company	March 9, 1899.

The Ohio State Telephone Company began business with a book value of property and plant aggregating $20,692,334.64, consisting of the aggregate book values of the properties of the constituent companies, adjusted, however, to reflect changes in capitalization, current assets and liabilities taken over or assumed, etc. The adjustment of book values above referred to is set forth in detail in a table attached hereto. As of the date of consolidation of The Ohio Bell Telephone Company and The Ohio State Telephone Company, the property and plant account of the latter company aggregated $28,783,821.17, at which amount it was taken into the accounts of the new company.

The increase in the property and plant account of The Ohio State Telephone Company reflects, in addition to its own construction undertakings, the acquisition by purchase of seven independent telephone utilities, the names of which, and the dates of acquisition are set forth below:

The Akron Peoples' Telephone Company	February 28, 1915.
The Holland Home Telephone Company	December 31, 1917.
The Northwestern Toll Line Company	December 31, 1917.
The Nelsonville & Murray Home Telephone Company	July 31, 1918.
The Citizens Telephone Company of Berea	July 31, 1918.
The Northern Ohio Telephone Company	July 31, 1918.
The Portage County Telephone Company	July 31, 1918.

The Ohio Bell Telephone Company (new company), as indicated above, began business on September 21, 1921,

with a book value of property and plant of $77,839,932.41 as follows:

The Ohio Bell Telephone Company (old company)	$49,056,111.24
The Ohio State Telephone Company	28,783,821.17
The Ohio Bell Telephone Company (new company)	77,839,932.41

From September 21, 1921, to the close of the calendar year 1925, the growth of the company was very rapid, the property and plant account, according to the balance sheet [fol. 11014] of the last mentioned date, being $107,704,005.35. Included in this increase in book cost is the purchase price of seven independent companies, the names and dates of acquisition of which are shown below, and also the price paid for the property of The Chesapeake & Potomac Telephone Company of West Virginia located in the state of Ohio:

The Middletown Telephone Company	November 30, 1921.
The Chesapeake & Potomac Telephone Company of West Virginia (property located in state of Ohio)	December 31, 1921.
Sandusky Home Telephone Company	January 31, 1922.
The Springfield-Xenia Telephone Company	September 30, 1922.
The Coshocton Telephone Company	November 30, 1922.
The Franklin County Telephone Company	December 31, 1922.
The Gallia Telephone Company	December 31, 1922.
The Montgomery County Telephone Company	December 31, 1923.

There is shown below a comparative balance sheet of the consolidated company as of September 21, 1921, and as of the close of business December 31, 1925, the changes in assets and liabilities which have developed during the period in question also being set forth:

[fol. 11015] Comparative Balance Sheets as of September 21,1 921, and December 31, 1925, with Increases and Decreases in Accounts

Assets:	Sept. 21, 1921	Dec. 31, 1925	Increase or decrease
Fixed Capital:			
Intangible Capital	$187,244.29	$526,168.60	$338,924.31
Land and Buildings	5,107,651.02	10,746,739.39	5,639,088.37
Telephone Plant and Equipment	50,644,232.75	90,272,523.10	39,628,290.35
General Equipment	949,315.37	1,932,296.99	982,981.62
Interest during Construction	189,955.96	723,455.45	533,499.49
Miscellaneous	18,190,853.12	9,047.57	18,181,805.55†
Construction Work in Process	2,570,679.90	3,493,774.25	923,094.35
Total Fixed Capital	77,839,932.41	107,704,005.35	29,864,072.94
Other Permanent Investments:			
Investment Securities	171,548.23	181,951.00	10,402.77
Advances to System Corporations	151,000.00		151,000.00†
Miscellaneous Investments	61,235.90	145,808.42	84,572.52
Total Other Permanent Investments	383,784.13	327,759.42	56,024.71†
Total Fixed Capital and Other Permanent Investments	78,223,716.54	108,031,764.77	29,808,048.23
Working Assets:			
Cash and Deposits	785,019.07	663,457.81	121,561.26†
Bills Receivable	32,730.72	9,591.38	23,139.34†
Accounts Receivable	1,397,341.84	2,192,901.04	795,559.20
Marketable Securities	4,640.00	153,650.00	149,010.00
Materials and Supplies	1,324,143.17	1,403,783.21	79,640.04
Total Working Assets	3,543,874.80	4,423,383.44	879,508.64
Accrued Income Not Due	19,936.47	12,305.21	7,631.26
Deferred Debit Items:			
Sinking Fund Assets	971,867.68	3,479.66	968,388.02†
Prepayments	201,032.13	287,709.50	86,677.37
Other Deferred Debits	266,045.02	1,836,877.23	1,570,832.21
Total Deferred Debit Items	1,438,944.83	2,128,066.39	689,121.56
Total Assets	83,226,472.64	114,595,519.81	31,369,047.17

[† Red in Copy.]

[fol. 11016] Comparative Balance Sheets as of September 21, 1921, and December 31, 1925, with Increases and Decreases in Accounts—Continued

Liabilities

	Sept. 21, 1921	Dec. 31, 1925	Increase or decrease
Capital Stock:			
Common Stock	$25,000,000.00	$45,000,000.00	$20,000,000.00
Preferred Stock	3,142,800.00	28,216,400.00	25,073,600.00
Stock Liability for Conversion	7,082,846.88	9,246.88	7,073,600.00†
Total Capital Stock	35,225,646.88	73,225,646.88	38,000,000.00
Long Term Debt:			
Funded Debt:			
Real Estate Mortgages	170,000.00	.....	170,000.00†
Underlying Bonds	7,621,700.00	4,851,000.00	2,770,700.00†
Series A Bonds	53,000.00	687,000.00	634,000.00
Series B Bonds	4,980,886.28	4,774,000.00	206,886.28†
Debentures	11,573,000.00	.....	11,573,000.00†
Total Funded Debt	24,398,586.28	10,312,000.00	14,086,586.28†
Advances from System Corporations	9,720,000.00	7,715,607.94	2,004,392.06†
Total Long Term Debt	34,118,586.28	18,027,607.94	16,090,978.34†
Bills Payable	1,028,062.97	.....	1,028,062.97†
Accounts Payable	1,480,222.15	1,578,093.18	97,871.03
Accrued Liabilities Not Due	2,312,684.38	2,887,322.91	574,638.53
Deferred Credit Items:			
Insurance and Casualty Reserves	29,649.56	15,628.00	14,021.56†
Liability for Employees' Benefit Fund	91,928.45	850,000.00	758,071.55
Other Deferred Credits	54,109.46	1,403,547.62	1,349,438.16
Total Deferred Credit Items	175,687.47	2,269,175.62	2,093,488.15
Fixed Capital Reserves:			
Reserve for Accrued Depreciation	6,219,829.18	12,729,276.17	6,509,446.99
Reserve for Amortization of Landed Capital	242,378.10	243,258.47	880.37
Total Fixed Capital Reserves	6,462,207.28	12,972,534.64	6,510,327.36
Surplus:			
Appropriated Surplus	121,243.59	1,235,618.82	1,114,375.23
Corporate Surplus Unappropriated	2,302,131.64	2,399,519.82	97,388.18
Total Surplus	2,423,375.23	3,635,138.64	1,211,763.41
Total Liabilities	83,226,472.64	114,595,519.81	31,369,047.17

[† Red in Copy.]

[fol. 11017] Original Cost of Property

The book value of the property and plant of The Ohio Bell Telephone Company as of December 31, 1925, was as shown by the above balance sheet, $107,704,005.35. This sum represents the net charges and credits to property accounts accumulated over the life of the above mentioned constituent companies, during which period individual companies were purchased, sold or reorganized, as previously set forth, and other changes took place in the capitalization. The nature of these charges and credits has been ascertained in each instance, and also the bases and justification therefor. In many instances these entries and the facts relating thereto are explained by collateral records and their propriety thereby established; in others, practical obstacles exist, which make a correct cost analysis most difficult at this time.

Books and construction records are not available for the entire history of each of the companies merged into the present The Ohio Bell Telephone Company, but sufficient data are obtainable from which an approximate statement of cost may be developed. For The Cleveland Telephone Company, the property and plant records date from the completion of the initial construction undertaking to the merger of that company, after change in name, with The Ohio State Telephone Company on September 21, 1921, and continue complete for the combined properties to the present time. No books and records are obtainable covering the original and subsequent plant expenditures of that portion of the property of the present The Ohio Bell Telephone Company obtained from the Central Union Telephone Company in 1920. For this property, there is available only the record of the plant cost as of the date of such transaction, and covering the subsequent additions thereto as a part of The Ohio Bell Telephone Company. A similar situation obtains with respect to the initial construction records of that part of the present company's property obtained by purchase in 1921 from The Chesapeake & Potomac Telephone Company of West Virginia. Complete construction records are available covering the history of each of the 15 independent telephone companies merged into The Ohio State Telephone Company in 1914, except for The Home Telephone Company of Dayton, for which company there are obtainable only the ledgers covering the period from

January 1, 1913, to July 23, 1914, and also for The London Home Telephone Company, for which no records have been obtainable prior to May 1, 1910.

For the seven independent telephone utilities purchased by The Ohio State Telephone Company between the dates of its organization in 1914 and its merger with The Ohio Bell Telephone Company in 1921, and also for the seven telephone properties acquired by The Ohio Bell Telephone Company subsequent to 1921, comparatively meagre and often disconnected records of construction costs are now available. The purchasing company was not able to obtain a complete record covering the construction expenditures over the history of each property acquired. Also, because of their small size, these companies had never adopted the detailed accounting system now in general use by the larger telephone utilities in Ohio. Again, in many instances, the initial construction of the various Bell and independent companies embraced in the present consolidated company was performed under contract, and the contractor compensated with bonds and stock, or both, which condition injects many uncertainties into the ascertainment of true investment cost. It is possible, however, to arrive at the approximate original cost of each property by the elimination of debit and credit items included in the book values, which, from presently available sources of information, did not represent expenditures for labor and material entering into the physical property.

[fol. 11018] For the purpose of setting forth as accurately as is now possible the original cost of the present property of The Ohio Bell Telephone Company, an analysis was made of the available books and records of the various companies whose property is embraced in the total property of the present company, and the book values of whose properties, in some instances adjusted, constitute as of December 31, 1925, the above referred to book value of $107,704,005.35. Tables have been prepared and attached hereto setting forth the analysis of the plant accounts of the various companies which have been absorbed into the present The Ohio Bell Telephone Company according to property accounts as set forth in the ledgers of the respective companies. These tables show the annual classified additions for plant and equipment, and the extent to which charges and credits not representing actual physical property are included in the book value of the present company. The

charges and credits of the latter nature are set forth in a detailed table attached hereto from which a summary is here submitted:

Charges and credits to property account not representing cost of physical property-constituent companies of The Ohio State Telephone Company:	
Interest and discount on bonds and stocks	$651,335.33
Adjustment of stock subscriptions	6,975.00
Switchboard reconstruction	202,293.82
Loss on property sold	12,483.13
Commission on loan	6,000.00
Franchises and goodwill	671,000.00
Surplus	1,232,745.99†
Sundry charges & credits on consolidation	1,278,089.20
Estimated excess of par value of common stocks and bonds charged to property and plant account over selling price	1,828,875.00
Total—constituent companies of The Ohio State Telephone Company	3,424,305.49
Other charges and credits to property and plant accounts not representing physical property—companies purchased:	
Intangible capital	566,929.99
Surplus	123,491.78†
Excess of par value of stocks and bonds cancelled over cost	570,507.75†
Total—companies purchased	127,069.54†
Other intangible capital—The Ohio Bell Telephone Company	40,617.23
Increase in appraisal—The Cleveland Telephone Company	104,209.10
Grand total	3,442,062.28†

[† Red in copy.]

If the above total charges of $3,442,062.28 not representing cost of physical property are deducted from the book value of $107,704,005.35, the remainder, or $104,261,943.07 may be considered as representing the approximate original cost of the present property of The Ohio Bell Telephone

Company. This estimate of original cost is, however, exclusive of deductions for depreciation aggregating $2,736,882.99, written off in the books of the various companies, or at the time of the consolidation. Under the system of [fol. 11019] accounts that had been in use by the various independent telephone companies, it is doubtful if all property retired from service was promptly credited to the plant accounts as is required under the official classification of accounts prescribed by the Interstate Commerce Commission. This condition was apparently recognized since, in respect to those companies in whose books the items making up the above amount appear, the properties were merged on the basis of book values less their reserves for accrued depreciation. This may also logically be assumed to have been the true situation, because in connection with other companies, the book values of the properties were taken over without deduction of the reserves, and the amount of the reserves was in such cases added to the balance in the reserve of the purchasing company. The following table shows the various items comprising the above aggregate amount of deductions for charges included in book value nor representing expenditures for physical property, as disclosed by the analysis of the books and records of the respective companies:

[fol. 11020] Estimated Original Cost of Property and Plant as of December 31, 1925

Book Value of Property and Plant of The Ohio Bell Telephone Company as of December 31, 1925		$107,704,005.35
Charges and Credits to Property Accounts Not Representing Cost of Physical Property—Constituent Companies of The Ohio State Telephone Company:		
Interest and Discount on Bonds and Stocks:		
The Citizens Telephone and Message Company	$2,536.26	
The Columbus Citizens Telephone Company	200.00†	
The Cuyahoga Telephone Company	456,357.97	
The Findlay Home Telephone Company	2,323.79	
The Lancaster Telephone Company	362.54	
The Massillon Telephone Company	13,775.19	
The Stark County Telephone Company	18,178.29	
The Toledo Home Telephone Company	56,477.50	
The United States Telephone Company	85,780.00	
The Youngstown Telephone Company	15,743.79	
Total Interest and Discount on Bonds and Stocks		$651,335.33
Adjustment of Stock Subscriptions:		
The Citizens Telephone and Message Company	303.63†	
The Zanesville Telephone & Telegraph Company	7,278.63	
Total Adjustment of Stock Subscriptions		6,975.00
Switchboard Reconstruction:		
The Cuyahoga Telephone Company		202,293.82

6553

Estimated Original Cost of Property and Plant as of December 31, 1925—Continued

Loss on Property Sold:			
The Toledo Home Telephone Company		12,483.13	
Commission on Loan:			
The United States Telephone Company		6,000.00	
Franchises and Goodwill:			
The Home Telephone Company of Dayton	646,000.00		
The Toledo Home Telephone Company	25,000.00		
Total Franchises and Goodwill		671,000.00	
Surplus:			
Constituent Companies of The Ohio State Telephone Company		1,232,745.99†	
Sundry Charges and Credits to Property Account on Consolidation:			
Constituent Companies of The Ohio State Telephone Company		1,278,089.20	
Estimated Excess of Par Value of Common Stocks and Bonds Charged to Property and Plant Accounts over Selling Price:			
Common Stock $3,918,000 @ 25%	979,500.00		
Bonds $6,795,000 @ 12½%	849,375.00		
Total		1,828,875.00	
Total Constituent Companies of The Ohio State Telephone Company			$3,424,305.49
Carried Forward			$3,424,305.49 $107,704,005.35

[†Red in copy.]

Brought Forward			$3,424,305.49	$107,704,005.35
Other Charges and Credits to Property and Plant Accounts Not Representing Physical Property—Companies Purchased:				
Intangible Capital:				
The Akron Peoples' Telephone Company	$273,775.46			
The Citizens Telephone Company of Berea	3,402.28			
The Chesapeake & Potomac Telephone Company of West Virginia	289,752.25			
Total Intangible Capital		$566,929.99		
Surplus:				
The Holland Home Telephone Company	3,701.59†			
The Northwestern Toll Lines Company	66.50†			
The Nelsonville & Murray Home Telephone Company	6,382.65			
The Citizens Telephone Company of Berea	1,992.56†			
The Northern Ohio Telephone Company	60,156.87†			
The Portage County Telephone Company	33,160.46†			
The Springfield-Xenia Telephone Company	30,796.45†			
Total Surplus		123,491.78†		
Excess of Par Value of Stocks and Bonds Cancelled over Cost:				
The Holland Home Telephone Company	1,000.00†			
The Northwestern Toll Lines Company	47,800.00†			
The Nelsonville & Murray Home Telephone Company	5,689.77†			
The Citizens Telephone Company of Berea	15,670.00†			
The Portage County Telephone Company	8,100.74			
The Springfield-Xenia Telephone Company	508,448.72†			
Total		570,507.75†		
Total Purchased Companies			127,069.54†	
Intangible Capital—The Ohio Bell Telephone Company			40,617.23	
Increase on Appraisal—The Cleveland Telephone Company			104,209.10	
Total Deductions				$3,442,062.28
Estimated Original Cost				$104,261,943.07

[†Red in copy.]

[fol. 11022] An examination of the preceding table discloses the character of the various items charged and credited to the property and plant accounts of the various companies embraced in the present organization and which it is deemed proper to exclude for the purpose of this study. The first item set up in the table under charges and credits to property accounts not representing cost of physical property, is the total of Interest and Discount on Bonds and Stocks, amounting to $651,335.33. This consists principally of discounts on the sale of preferred stocks and should be amortized over a period of years. The next item, Adjustment of Stock Subscriptions, represents charges for subscription to the capital stock of the companies shown which were closed into the property accounts. Neither of these two items represent expenditures for operating property.

The item of $202,293.82, under the caption Switchboard Reconstruction, apparently is a replacement charge incurred by The Cuyahoga Telephone Company, and is eliminated because there appears to be no credit to the plant account to cover the cost of the original switchboard. The Loss on Property Sold, amounting to $12,483.13, apparently indicates that only the sale price of property disposed of by The Toledo Home Telephone Company was credited to the plant account whereas the original cost should have been credited. The item of Commission on Loan, is a part of the cost of financing The United States Telephone Company, and as such is not a part of the true cost of property and plant.

On the books of both The Home Telephone Company of Dayton and The Toledo Home Telephone Company, appear charges to Franchises and Goodwill, for which there is no evidence that actual expenditures were made. These items were carried as a part of the undistributed property of The Ohio State Telephone Company after the merger and until the consolidation of that company with The Ohio Bell Telephone Company when the book value of the undistributed property was allocated to the various property account classifications on the basis of an appraisal. Since no franchise values were set up in this latter distribution it is apparent that these franchise values merely represent charges on the books of the original companies but do not represent expenditures for physical property.

The credit Surplus item of $1,232,745.99 represents the

aggregate balances in the surplus accounts of the constituent companies of The Ohio State Telephone Company, or $1,582,745.99, less the $350,000.00 surplus set up in the books of the latter company as of the date of consolidation (see table of details). The effect of crediting plant account with the surplus taken over from the underlying companies is to reduce the book cost of such property. This is improper because the surplus taken over by a purchasing or consolidating company has no bearing on the true cost of the property taken over. In this analysis this amount has been added back as a part of the original cost of the property of The Ohio Bell Telephone Company.

The next item eliminated is that covering the Sundry Charges and Credits to Property Account in connection with the opening entry on the books of The Ohio State Telephone Company. From the detailed table attached to this report it will be noted that this item, amounting to $1,278,089.20, embraces the following debit and credit entries:

[fol. 11023] Exchange of Stocks		$306,430.88
Sundry adjustments per table	$2,329,922.85†	
Less surplus and depreciation	2,674,835.49†	344,912.64
Reserves		621,757.40
Revenues and expense		46,511.84†
Interest, dividends, etc.		51,500.12
		1,278,089.20

Exchange of Stocks, $306,430.88:

As previously stated, The Ohio State Telephone Company was formed in 1914, as a consolidation of the fifteen independent telephone companies listed in the forepart of this statement. These companies were merged on the basis of book values of property and plant accounts and the outstanding capital liabilities of each company were assumed by the new company or exchanged for new securities. There are shown below, for each of the fifteen merged companies, the outstanding securities as of the date of consolidation, the amount of such securities inter-company held and can-

[† Red in copy.]

celled in the consolidation, and the securities assumed and issued by the new company for the remaining capital securities of the underlying companies:

(Here follows 1 paster, side folio 11023½)

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11023½]

	Outstanding Securities			Securities Inter-company Held and Cancelled			Securities Assumed	Securities Issued		
	Common Stock	Preferred Stock	1st Mtge. Bonds	Common Stock	Preferred Stock	1st Mtge. Bonds	1st Mtge. Bonds	Common Stock	Preferred Stock	Series "B" Bonds
The Citizens Tel. & Mess. Co.	$50,000	$7,700	$50,000	$41,000.00	$7,700	$38,500	$11,500	$.....	$.....	$1,141.20
The Columbiana County Tel. Co.	300,000	.....	210,000	299,500.00	.....	164,000	46,000	.....	.....	125.00
The Columbus Citizens Tel. Co.	750,000	802,100	649,000	.....	.....	.....	649,000	600,000	1,052,100	.....
The Cuyahoga Tel. Co.	1,500,000	1,437,350	2,708,000	.....	.....	32,000	2,676,000	1,500,000	1,437,350	.....
The Findlay Home Tel. Co.	150,000	15,300	90,000	145,430.88	15,300	40,000	50,000	.....	.....	571.14
The Home Tel. Co. of Dayton	600,000	600,000	250,000	.....	.....	.....	250,000	.....	.....	800,000.00
The Lancaster Tel. Co.	100,000	23,400	50,000	74,000.00	21,300	22,500	27,500	.....	.....	4,641.25
The London Home Tel. Co.	66,500	66,500	.....	55,750.00	55,750	.....	.....	5,375	5,375	.....
The Massillon Tel. Co.	75,000	48,400	75,000	63,750.00	48,400	48,000	27,000	.....	.....	2,109.38
The Stark County Tel. Co.	310,000	75,000	350,000	282,600.00	75,000	.....	350,000	.....	.....	17,673.00
The Toledo Home Tel. Co.	1,257,500	.....	1,593,000	.....	.....	24,300	1,568,700	.....	1,257,500	.....
The United States Tel. Co.	3,100,000	1,095,000	2,156,000	.....	.....	.....	2,156,000	3,100,000	1,095,000	668,683.00
The Washington Home Tel. Co.	62,500	.....	48,500	62,400.00	.....	.....	48,500	100	.....	.....
The Youngstown Tel. Co.	200,000	69,200	200,000	200,000.00	64,000	.....	200,000	.....	.....	5,184.92
The Zanesville Tel. & Tel. Co.	205,000	.....	.....	205,000.00	.....	.....	.....	.....	.....	.....
Total	8,726,500	4,239,950	8,429,500	1,429,430.88	287,450	369,300	8,060,200	5,205,475	4,847,325	1,500,128.89

It will be noted that in only two cases was a greater par value of new securities issued than were outstanding prior to the merger. The two companies whose capital stock was taken into the merger at a value greater than par were The Columbus Citizens Telephone Company and The United States Telephone Company. For the preferred stock of The Columbus Citizens Telephone Company, new preferred stock was issued at par and for each share of its common stock eight tenths (8/10) of a share of new common and one third (⅓) of a share of new preferred was issued. The interests of The United States Telephone Company in the other companies entering into the consolidation were recognized by issuing new common and preferred stock at par for the outstanding capital stock of that company and in addition for each share of common and preferred stock $15.94 in Series "B" bonds of the new company.

[fol. 11024] The capital stocks of The Cuyahoga Telephone Company and The Washington Home Telephone Company were exchanged at par, and preferred stock of the new company was issued at par in exchange for common stock of The Toledo Home Telephone Company. The common and preferred stocks of The London Home Telephone Company were exchanged on the basis of two shares of the old stock for one of the new. The outstanding capital stocks of the remaining companies were exchanged for Series "B" bonds as follows:

				Series "B" bonds per share	Series "B" bonds
The Citizens Telephone & Message Company	$9,000.00	Common	at	$12.68	$1,141.20
The Columbiana County Telephone Company	500.00	"	"	25.00	125.00
The Findlay Home Telephone Company	4,569.12	"	"	12.50	571.14
The Home Telephone Company of Dayton	600,000.00	"	"	33.33	200,000.00
The Home Telephone Company of Dayton	600,000.00	Preferred		100.00	600,000.00
The Lancaster Telephone Company	26,000.00	Common		12.50	3,250.00
The Lancaster Telephone Company	2,100.00	Preferred		66.25	1,391.25
The Massillon Telephone Company	11,250.00	Common		18.75	2,109.38
The Stark County Telephone Company	27,400.00	"		64.50	17,673.00
The Youngstown Telephone Company	5,200.00	Preferred		99.71	5,184.92

The stock of the Zanesville Telephone Company, being inter-company held, was cancelled.

The previous table shows the various exchanges of capital securities. In addition to the net total increase in capitalization of $303,359.77 shown therein The Ohio State Telephone Company charged its property account with additional stock and bonds in the amount of $3,071.11, making a grand total charge to property through exchange of securities of $306,430.88, as above indicated.

Sundry adjustments, $344,912.64:

The sundry adjustments in the property account aggregating the above amount include (1) contingent liabilities for franchise tax and for damages, (2) suspense accounts written off, and (3) adjustments of materials and supplies, investments, and sundry asset and liability accounts in the books of the constituent companies. The credit adjustment through the surplus accounts of the constituent companies shown in the table has already been discussed, and was restored to the book value. The credit adjustments through the depreciation reserve, for reasons advanced elsewhere, were not restored.

Reserves, $621,757.40:

The principal charges to the plant account under this general heading were the creation by The Ohio State Telephone Company of a reserve for bond discount on the Series "B" bonds and reserves of various companies for accounts receivable, damages, etc.

Revenues and Expenses, $46,511.84†:

The credit to the property account under this heading was due to the adjustment of revenue and expense accounts for the period from September 1 to September 20, 1921, at which latter date the consolidation became effective. The adjustment of service billed in advance exceeded the adjustment of the various expense items shown by $46,511.84, which amount was used to reduce the book value of the property.

[† Red in copy.]

Interest, Dividends, Etc., $51,500.12:

The above amount included interest on bonds, amortization of debt discount and expense, sinking fund liability, etc.

None of the charges and credits listed above represent physical property, and should be eliminated from the book value in the determination of the original cost of the property.

[fol. 11025] The first entry listed in the table under discussion, covered interest and discount on bonds and stocks and, as stated, was principally composed of discounts on sale of preferred stock in the various companies. The common stocks and bonds of the constituent companies of The Ohio State Telephone Company were largely issued at par in payment for the construction of the various properties. There are historical data in the company's files indicating that the common stock so issued was later sold at an average discount of 25%, and the bonds at an average discount of 12½%. Applying these ratios to the capital stocks and bonds included in the property accounts it appears that discounts aggregating $1,828,875.00 were included in the plant accounts as shown below.

Company	Capital stock charged to property	Bonds charged to property
The Citizens Telephone & Message Company	$50,000.00	$44,000.00
The Columbiana County Telephone Company	280,000.00	200,000.00
The Columbus Citizens Telephone Company	675,000.00	550,000.00
The Cuyahoga Telephone Company	.....	2,233,000.00
The Findlay Home Telephone Company	120,000.00	80,000.00
The Lancaster Telephone Company	83,000.00	50,000.00
The Massillon Telephone Company	75,000.00	50,000.00
The Stark County Telephone Company	210,000.00	310,000.00
The Toledo Home Telephone Company	1,160,000.00	1,160,000.00
The United States Telephone Company	1,000,000.00	1,865,000.00
The Washington Home Telephone Company	62,500.00	53,000.00
The Youngstown Telephone Company	200,000.00	200,000.00
The Zanesville Telephone & Telegraph Company	2,500.00	.....
	3,918,000.00	6,795,000.00
Discount @ 25%	979,500.00	
Discount @ 12-1/2%	.....	849,375.00
Combined discounts		$1,828,875.00

The total of the items so far discussed, all of which pertain to the constituent companies of The Ohio State Telephone Company, aggregates $3,424,305.49. In addition to this total of charges and credits to the property accounts which do not represent physical property there were other

and similar items taken onto the books of The Ohio State Telephone Company subsequent to its organization and on the books of The Ohio Bell Telephone Company after the merger in 1921.

In connection with the purchase by The Ohio State Telephone Company of The Akron Peoples' Telephone Company in 1915 and The Citizens Telephone Company of Berea in 1918, and the purchase by The Ohio Bell Telephone Company in 1921 of the Ohio property of The Chesapeake & Potomac Telephone Company of West Virginia, charges aggregating $566,929.99 were made to the property accounts covering so called intangible property which were eliminated for reasons similar to those advanced earlier in this report.

The surplus of the companies listed in the table under consideration, amounting to $123,491.78, was taken over by [fol. 11026] the purchasing companies and credited to cost of plant as well as the $570,507.75 excess of par values of stocks and bonds cancelled over the cost of such stocks and bonds to the respective purchasing companies. Neither of these items properly reduces the cost of the telephone property and they should be eliminated in the determination of original cost.

The other two items in the table, namely, intangible Capital of The Ohio Bell Telephone Company—$40,617.23, and the Increase on Appraisal of The Cleveland Telephone Company—$104,209.10, consist respectively of net property displaced in connection with the purchase of certain property at Sandusky charged to other intangible property on the books of The Ohio Bell Telephone Company, and an increase in the property account of The Cleveland Telephone Company as the result of an appraisal made in November 1912. As shown by the table, the aggregate charges and credits to property and plant account not representing original cost of physical property, amount to $3,442,062.28, and the estimated original cost of the present property of The Ohio Bell Telephone Company, is $104,261,943.07, as compared with a book value on December 31, 1925, of $107,704,005.35.

Earnings and Operating Expenses

The earnings and operating expenses of The Ohio Bell Telephone Company are segregated and entered in its rec-

ords according to the classification of accounts prescribed by the Interstate Commerce Commission and approved by the Public Utilities Commission of Ohio. Detailed tables have been prepared and are herewith submitted showing the income, profit and loss and surplus for the three and a third months of 1921 following the date of consolidation, and for each of the calendar years from 1922 to 1925 inclusive. Separate supporting tables show the several operating revenue accounts for each of the periods, and in like manner the details covering the operating expenses. Following such tables setting forth the expenditures by amounts for each of the accounts, there are submitted additional tables, similar in form, wherein the revenues and expenses are stated in terms of averages per station in service for each of the four years following 1921. The table below shows in condensed form the operating revenues and expenses, the non-operating revenues and expenses and rent deductions, together with the net earnings from operation available for return on the investment, both in terms of the amounts involved and the amount per station, for each of the calendar years from 1922 to 1925 inclusive:

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11027]

Classification	Year ended Dec. 31, 1922		Year ended Dec. 31, 1923		Year ended Dec. 31, 1924		Year ended Dec. 31, 1925	
	Amount	Per station	Amount	Per station	Amount	Per station	Amount	Per station
Operating revenues	$22,956,375.25	$47.65	$24,685,133.74	$50.19	$26,773,787.87	$53.38	$29,967,091.19	$57.45
Operating expenses	16,721,485.18	34.71	18,425,913.52	37.46	19,592,734.80	39.06	20,592,053.75	39.48
Net telephone operating revenues	6,234,890.07	12.94	6,259,220.22	12.73	7,181,053.07	14.32	9,374,947.44	17.97
Deductions from operating revenues	2,361,562.92	4.94	2,379,447.01	4.84	2,441,514.67	4.87	2,679,124.95	5.13
Net operating revenue	3,853,327.15	8.00	3,879,773.21	7.89	4,739,538.40	9.45	6,695,822.49	12.84
Non-operating revenues	346,070.91	.72	434,872.99	.88	313,261.01	.62	371,976.66	.71
Non-operating expenses	129,666.87	.27	63,632.57	.13	26,367.64	.05	25,756.08	.05
Net non-operating revenues	216,404.04	.45	371,240.42	.75	286,893.37	.57	346,220.58	.66
Gross income	4,069,731.19	8.45	4,251,013.63	8.64	5,026,431.77	10.02	7,042,043.07	13.50
Rent Deductions	281,208.46	.58	355,796.06	.72	430,295.87	.85	570,562.77	1.09
Net earnings available for interest, dividends, amortization, etc	3,788,522.73	7.87	3,895,217.57	7.92	4,596,135.90	9.17	6,471,480.30	12.41

It will be noted that there have been substantial increases in both the operating revenues and operating expenses of the company subsequent to 1921, the increase in operating revenues being at a greater rate per cent than the increasee in operating expenses. Thus, while operating revenues for the four year period under consideration increased 30.5%, the operating expenses increased 23.1%, and the net telephone operating revenues 50.3%. The net earnings available for return on the investment increased 70.7%. These percentages, however, are considerably reduced when the increase is expressed in terms of per average station in service each year. On the latter basis, the operating revenues have increased 20.6%, the operating expenses 13.7%, the net telephone operating revenues 38.9%, and the net earnings available for return 57.6%.

The sources of operating revenues and the important groups of operating expenses in terms of amounts involved and also per station in service, are set forth in the table below:

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11028]

Classification	Year ended Dec. 31, 1922		Year ended Dec. 31, 1923		Year ended Dec. 31, 1924		Year ended Dec. 31, 1925	
	Amount	Per station	Amount	Per station	Amount	Per station	Amount	Per station
Exchange revenue	$19,474,[illegible]16.48	$40.42	$20,855,914.14	$42.40	$22,420,679.69	$44.70	$24,554,399.53	$47.07
Toll revenue	3,901,931.30	8.10	4,296,086.15	8.74	4,834,445.95	9.64	6,015,472.74	11.54
Miscellaneous revenue	461,356.47	.95	517,778.84	1.05	610,291.52	1.22	671,181.21	1.28
Total	23,837,404.25	49.47	25,669,779.13	52.19	27,865,417.16	55.56	31,241,053.48	59.89
Licensee revenue, Dr.	881,029.00	1.82	984,645.39	2.00	1,091,629.29	2.18	1,274,052.29	2.44
Telephone operating revenues	22,956,375.25	47.65	24,685,133.74	50.19	26,773,787.87	53.38	29,967,001.19	57.45
Maintenance (ex Depreciation)	3,971,231.67	8.24	4,497,711.38	9.15	4,754,092.39	9.47	4,744,357.29	9.10
Depreciation of plant and equipment	4,231,844.95	8.79	4,461,908.97	9.07	4,702,607.81	9.38	5,055,589.09	9.69
Traffic	5,819,547.00	12.09	6,550,938.02	13.32	6,994,157.11	13.95	7,516,642.46	14.41
Commercial	1,974,573.25	4.10	2,106,024.35	4.28	2,239,220.86	4.46	2,299,331.13	4.41
General and miscellaneous	724,288.31	1.49	809,330.80	1.64	902,656.63	1.80	976,133.78	1.87
Telephone operating expenses	16,721,485.18	34.71	18,425,913.52	37.46	19,592,734.80	39.06	20,592,053.75	39.48
Net telephone operating revenue	6,234,890.07	12.94	6,259,220.22	12.73	7,181,053.07	14.32	9,374,947.44	17.97

The revenues and expenditures above set forth, together with the supporting tables, have been compiled from the books and records of the company, and accurately set forth the entries made by the company under the classification of accounts above referred to. No adjustments have been made in this study.

Detailed Supporting Data

The data abstracted from the construction and operating records of the present The Ohio Bell Telephone Company and its constituent companies are presented in a series of tables, the titles of which are shown below:

The Ohio Bell Telephone Company—Statement of Income, Profit and Loss, and Surplus by Years from September 21, 1921, to December 31, 1925.

The Ohio Bell Telephone Company—Statement of Income, Profit and Loss, and Surplus per Station, Years 1922 to 1925 inclusive.

The Ohio Bell Telephone Company—Statement of Telephone Operating Revenues by Years from September 21, 1921, to December 31, 1925.

The Ohio Bell Telephone Company—Statement of Telephone Operating Revenues per Station, for Years 1922 to 1925 inclusive.

The Ohio Bell Telephone Company—Statement of Telephone Operating Expenses by Years from September 21, 1921, to December 31, 1925.

The Ohio Bell Telephone Company—Statement of Telephone Operating Expenses per Station, Years 1922 to 1925 inclusive.

The Ohio Bell Telephone Company—Summary of Additions to Property and Plant Account by Years and Companies.

The Ohio Bell Telephone Company (new company)—Property and Plant Account by Years from September 21, 1921, to December 31, 1925.

The Cleveland Telephone Company—Property and Plant Account by Years from October 1, 1889, to September 20, 1921.

The Central Union Telephone Company—Property and Plant Taken Over by The Ohio Bell Telephone Company, December 31, 1920 (Property Located in State of Ohio).

The Middletown Telephone Company—Property and Plant Account by Years from December 31, 1908, to November 30, 1921.

The Chesapeake & Potomac Telephone Company of West Virginia—Property and Plant Taken Over by The Ohio Bell Telephone Company, December 31, 1921 (Property Located in State of Ohio).

Sandusky Home Telephone Company—Property and Plant Taken Over by The Ohio Bell Telephone Company, January 31, 1922.

The Springfield-Xenia Telephone Company—Property and Plant Account by Years from September 30, 1904, to September 30, 1922.

The Coshocton Telephone Company—Property and Plant Account by Years from September 30, 1918, to November 30, 1922.

The Franklin County Telephone Company—Property and Plant Account by Years from December 31, 1901, to July 23, 1914, and for the Period from July 23, 1914, to December 31, 1922.

[fol. 11029] The Gallia Telephone Company—Property and Plant Account by Years from January 1, 1913, to December 31, 1922.

The Montgomery County Telephone Company—Property and Plant Taken Over by The Ohio Bell Telephone Company, July 31, 1923.

The Ohio State Telephone Company—Property and Plant Account by Years from July 23, 1914, to September 20, 1921.

The Ohio State Telephone Company—Reconciliation of Opening Entry in Property and Plant Account as of July 23, 1914, with balances in Property and Plant Accounts of Constituent Companies at That Date.

The Citizens Telephone & Message Company—Property and Plant Account by Years from October 31, 1900, to July 23, 1914.

The Columbiana County Telephone Company—Property and Plant Account by Years from July 1, 1900, to July 23, 1914.

The Columbus Citizens Telephone Company—Property and Plant Account by Years from August 1, 1899, to July 23, 1914.

The Cuyahoga Telephone Company—Property and Plant Account by Years from November 1, 1899, to July 23, 1914.

The Findlay Home Telephone Company—Property and Plant Account by Years from November 16, 1900, to July 23, 1914.

The Home Telephone Company of Dayton—Property and Plant Account from January 1, 1913, to July 23, 1914.

The Lancaster Telephone Company—Property and Plant Account by Years from March 6, 1901, to July 23, 1914.

The London Home Telephone Company—Property and Plant Account by Years from May 1, 1910, to July 23, 1914.

The Massillon Telephone Company—Property and Plant Account by Years from January 1, 1901, to July 23, 1914.

The Stark County Telephone Company—Property and Plant Account by Years from July 10, 1901, to July 23, 1914.

The Toledo Home Telephone Company—Property and Plant Account by Years from December 31, 1902, to July 23, 1914.

The United States Telephone Company—Property and Plant Account by Years from July 1, 1900, to July 23, 1914.

The Washington Home Telephone Company—Property and Plant Account by Years from December 31, 1908, to July 23, 1914.

The Youngstown Telephone Company—Property and Plant Account by Years from July 31, 1902 to July 23, 1914.

The Zanesville Telephone & Telegraph Company—Property and Plant Account by Years from December 31, 1902, to July 23, 1914.

The Akron Peoples' Telephone Company—Property and Plant Account by Years from January 1, 1913, to February 28, 1915.

The Holland Home Telephone Company—Property and Plant Account by Years from January 1, 1911, to December 31, 1917.

The Northwestern Toll Lines Company—Property and Plant Account by Years from January 1, 1911, to December 31, 1917.

The Nelsonville & Murray Home Telephone Company—Property and Plant Account from June 1, 1908, to July 31, 1918.

The Citizens Telephone Company of Berea—Property and Plant Account by Years from January 1, 1916, to July 31, 1918.

The Northern Ohio Telephone Company—Property and Plant Account by Years from June 30, 1905, to July 31, 1918.

The Portage County Telephone Company—Property and Plant Account by Years from March 1, 1910, to July 31, 1918.

The above listed tables are attached hereto and constitute a part of this report.

Respectfully submitted, Wm. J. Hagenah.

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11030] SUPPORTING TABLES

[fol. 11031] The Ohio Bell Telephone Company

Statement of Income, Profit and Loss, and Surplus by Years from September 21, 1921, to December 31, 1925

Classification	Sept. 21, 1921 to Dec. 31, 1921	Year ended Dec. 31, 1922	Year ended Dec. 31, 1923	Year ended Dec. 31, 1924	Year ended Dec. 31, 1925
Telephone Operating Revenues	$5,817,951.43	$22,956,375.25	$24,685,133.74	$26,773,787.87	$29,267,001.19
Telephone Operating Expenses	4,012,446.38	16,721,485.18	18,425,913.52	19,592,734.80	20,592,053.75
Net Telephone Operating Revenue	1,805,505.05	6,234,890.07	6,259,220.22	7,181,053.07	9,374,947.44
Other Operating Revenues	256.66				
Total	1,805,761.71	6,234,890.07	6,259,220.22	7,181,053.07	9,374,947.44
Other Operating Expenses	251.40				
Total Operating Revenue	1,805,510.31	6,234,890.07	6,259,220.22	7,181,053.07	9,374,947.44
Deductions from Operating Revenue:					
Uncollectible Operating Revenue	42,139.99	251,972.48	201,561.00	222,000.00	88,155.00
Taxes Assignable to Operations	412,237.18	2,129,590.44	2,177,886.01	2,219,514.67	2,590,969.95
Total Deductions from Operating Revenue	454,377.17	2,381,562.92	2,379,447.01	2,441,514.67	2,679,124.95
Net Operating Revenue	1,351,133.14	3,853,327.15	3,879,773.21	4,739,538.40	6,695,822.49
Non-operating Revenues:					
Miscellaneous Rent Revenues	54,067.70	198,370.06	206,532.31	157,312.82	138,377.55
Dividend Revenues	980.00	3,040.00	37,012.06	3,040.00	3,040.00
Interest Revenues	28,612.13	139,429.68	186,151.53	146,479.08	225,698.68
Sinking and Other Reserve Fund Accretions				70.07	
Miscellaneous Non-operating Revenue	1,663.98	5,231.17	5,177.09	6,359.04	4,860.43
Total Non-operating Revenues	85,323.81	346,070.91	434,872.99	313,261.01	371,976.66
Non-operating Expenses:					
Rent Expense	19,708.40	127,189.32	59,470.79	21,392.49	21,943.60
Non-operating Taxes	500.00	798.00	2,296.07	4,528.91	3,416.42
Uncollectible Non-operating Revenue	210.39	1,679.55	1,865.71	446.24	396.06
Total Non-operating Expenses	20,418.79	129,666.87	63,632.57	26,367.64	25,756.08
Net Non-operating Revenue	64,905.02	216,404.04	371,240.42	286,893.37	346,220.58
Gross Income	1,416,038.16	4,069,731.19	4,251,013.63	5,026,431.77	7,042,043.07

Deductions from Gross Income:					
Rent Deductions for Lease of Telephone Plant	3,834.72	14,305.00	10,029.57	.....	.....
Rent Deductions for Telephone Offices	50,979.72	220,494.29	229,433.12	240,501.05	278,550.37
Rent Deductions for Conduit, Poles and Other Supports	6,464.80	34,889.39	34,316.45	36,837.78	42,846.45
Rent Deductions for Instruments and Equipment	714.63	3,337.68	1,929.34	12,336.90	34,677.67
Miscellaneous Rent Deductions	3,294.11	8,182.10	80,087.58	140,620.14	214,488.28
Total Rent Deductions	65,287.98	281,208.46	355,796.06	430,295.87	570,562.77
Interest Deductions for Funded Debt	363,758.82	939,784.06	824,609.10	649,823.34	617,199.70
Other Interest Deductions	169,802.86	223,562.09	450,775.28	793,350.25	851,286.38
Amortization of Debt Discount and Expense	15,133.77	40,059.37	21,113.03	18,018.14	15,588.91
Amortization of Landed Capital	5,633.78	55,480.04	58,970.29	58,794.75	59,293.39
Miscellaneous Deductions from Income	2,859.95	19,031.70	13,917.74	8,100.88	2,909.33
Total Deductions from Gross Income	622,477.16	1,559,125.72	1,725,181.50	1,958,383.23	2,116,840.48
Net Income	793,561.00	2,510,605.47	2,525,832.13	3,068,048.54	4,925,202.59
[fol. 11032]					
Appropriations of Net Income:					
Sinking and Other Reserve Funds	34,506.07	155,196.53	22,705.00	.....	.....
Dividends	734,754.94	1,975,771.41	2,260,772.13	2,830,785.87	3,955,771.97
Miscellaneous Appropriations of Income	.....	142,212.33	.....	.....	500,000.00
Total Appropriations of Net Income	769,261.01	2,273,180.27	2,283,477.13	2,830,785.87	4,455,771.97
Net Income Transferred to Surplus	24,299.99	237,425.20	242,355.00	237,262.67	469,430.62
Surplus at Beginning of Period	2,302,131.64	2,217,429.29	2,368,952.50	2,899,690.65	2,323,121.88
Miscellaneous Additions to Surplus	3,559.21	29,668.45	299,006.26	7,329.68	6,709.80
Total	2,329,990.84	2,484,522.94	2,910,313.76	3,144,283.00	2,799,262.30
Deductions from Surplus:					
Appropriation of Surplus to Sinking and Other Reserve Funds	.....	.....	.....	815,639.59	370,550.23
Amortization Unprovided for Elsewhere	1,861.36	50,000.00	6,596.30	.....	8,250.20
Miscellaneous Appropriations of Surplus	60,000.00	.....	.....	.....	.....
Other Deductions from Surplus	50,700.19	65,570.44	4,026.81	5,521.53	20,942.05
Total Deductions from Surplus	112,561.55	115,570.44	10,623.11	821,161.12	399,742.48
Surplus at End of Period	2,217,429.29	2,368,952.50	2,899,690.65	2,323,121.88	2,399,519.82

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11033]

The Ohio Bell Telephone Company

Statement of Income, Profit and Loss, and Surplus per Station, for Years 1922 to 1925 Inclusive

Classification	Year ended Dec. 31, 1922	Year ended Dec. 31, 1923	Year ended Dec. 31, 1924	Year ended Dec. 31, 1925
Telephone Operating Revenues	$47.65	$50.19	$53.38	$57.45
Telephone Operating Expenses	34.71	37.46	39.06	39.48
Net Telephone Operating Revenue	12.94	12.73	14.32	17.97
Deductions from Operating Revenue:				
Uncollectible Operating Revenue	.52	.41	.44	.17
Taxes Assignable to Operations	4.42	4.43	4.43	4.96
Total Deductions from Operating Revenue	4.94	4.84	4.87	5.13
Net Operating Revenue	8.00	7.89	9.45	12.84
Non-Operating Revenues:				
Miscellaneous Rent Revenues	.41	.42	.31	.27
Dividend Revenues	.01	.08	.01	.01
Interest Revenues	.29	.37	.29	.42
Miscellaneous Non-Operating Revenue	.01	.01	.01	.01
Total Non-operating Revenues	.72	.88	.62	.71
Non-operating Expenses:				
Rent Expense	.26	.12	.04	.04
Non-operating Taxes	.....	.01	.01	.01
Uncollectible Non-operating Revenue	.01	.....	.....	.....
Total Non-operating Expenses	.27	.13	.05	.05
Net Non-operating Revenue	.45	.75	.57	.66
Gross Income	8.45	8.64	10.02	13.50
Deductions from Gross Income:				
Rent Deductions for Lease of Telephone Plant	.03	.02	.....	.....
Rent Deductions for Telephone Offices	.46	.47	.48	.53
Rent Deductions for Conduit, Poles and Other Supports	.07	.07	.07	.08
Rent Deductions for Instruments and Equipment	.01	.....	.02	.07
Miscellaneous Rent Deductions	.01	.16	.28	.41

Total Rent Deductions	.58	.72	.85	1.09
Interest Deductions for Funded Debt	1.95	1.68	1.30	1.18
Other Interest Deductions	.46	.92	1.58	1.63
Amortisation of Debt Discount and Expense	.08	.04	.04	.03
Amortisation of Landed Capital	.12	.12	.12	.12
Miscellaneous Deductions from Income	.04	.03	.02	.01
Total Deductions from Gross Income	3.23	3.51	3.91	4.06
Net Income	5.22	5.13	6.11	9.44
Appropriations of Net Income:				
Sinking and Other Reserve Funds	.32	.05	.....	.....
Dividends	4.10	4.59	5.64	7.58
Miscellaneous Appropriations of Income	.30	.....	.....	.96
Total Appropriations of Net Income	4.72	4.64	5.64	8.54

[fol. 11034]

Statement of Income, Profit and Loss, and Surplus per Station, for Years 1922 to 1925 Inclusive—Continued

Classification	Year ended Dec. 31, 1922	Year ended Dec. 31, 1923	Year ended Dec. 31, 1924	Year ended Dec. 31, 1925
Net Income Transferred to Surplus	$ .50	$ .49	$ .47	$ .90
Surplus at Beginning of Period	4.60	4.82	5.78	4.46
Miscellaneous Additions to Surplus	.06	.61	.02	.01
Total	5.16	5.92	6.27	5.37
Deductions from Surplus:				
Appropriation of Surplus to Sinking Fund and Other Reserve Funds	.....	.....	1.63	.71
Amortisation Unprovided for Elsewhere	.10	.01	.....	.02
Other Deductions from Surplus	.14	.01	.01	.04
Total Deductions from Surplus	.24	.02	1.64	.77
Surplus at End of Period	4.92	5.90	4.63	4.60

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11035]

The Ohio Bell Telephone Company

Statement of Telephone Operating Revenues by Years from September 21, 1921, to December 31, 1925

Classification	Sept. 21, 1921 to Dec. 31, 1921	Year ended Dec. 31, 1922	Year ended Dec. 31, 1923	Year ended Dec. 31, 1924	Year ended Dec. 31, 1925
Subscribers' Station Revenues	$4,816,066.63	$18,871,609.88	$20,173,440.18	$21,690,518.89	$23,759,452.81
Public Pay Station Revenues	153,328.73	495,367.76	555,177.03	570,024.35	650,884.79
Service Stations	1,955.82	12,117.09	15,739.06	17,314.19	17,394.17
Private Exchange Lines	4,365.43	23,559.72	21,023.64	22,421.31	31,021.12
Minor Rents of Exchange Plant	18,931.14	71,462.03	90,534.23	120,400.95	95,646.64
Total Exchange Revenue	4,994,647.75‡	19,474,116.48‡	20,855,914.14‡	22,420,679.69‡	24,554,399.53‡
Message Tolls	864,221.34	3,662,856.18	4,021,659.55	4,560,808.05	5,736,877.45
Leased Toll Lines	23,839.39	114,247.86	108,932.63	127,535.09	145,059.60
Telegraph Service on Toll Lines	13,970.92	45,238.57	44,881.54	40,487.44	46,900.63
Minor Rents of Toll Plant	6,391.72	52,176.82	82,645.33	63,953.71	37,217.88
Messenger Service	386.87	169.53	622.79	578.17	.....
Telegraph Commissions	5,875.58	27,242.34	37,344.31	41,083.49	49,417.18
Total Toll Revenue	914,685.82‡	3,901,931.30‡	4,296,086.15‡	4,834,445.95‡	6,015,472.74‡
Advertising and Directory	100,206.09	392,514.10	493,227.93	569,804.49	633,013.12
Rents from Other Operating Property	935.07	38,046.06	40.00†	.....	.....
Other Miscellaneous Revenue	7,910.24	30,796.31	24,590.91	40,487.03	38,168.09
Total	6,018,384.97	23,837,488.75	25,669,779.13	27,865,417.16	31,241,053.48
License Revenue Dr.	200,433.54	881,029.60	984,645.39	1,091,629.29	1,274,052.29
Total Telephone Operating Revenue	5,817,951.43	22,956,375.25	24,685,133.74	26,773,787.87	29,967,001.19

[‡ Blue in copy.]

[† Red in copy.]

[fol. 11036]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Ohio Bell Telephone Company

Statement of Telephone Operating Revenues per Station, for Years 1922 to 1925 Inclusive

Classification	Year ended Dec. 31, 1922	Year ended Dec. 31, 1923	Year ended Dec. 31, 1924	Year ended Dec. 31, 1925
Subscribers' Station Revenues	$39.17	$41.01	$43.25	$45.55
Public Pay Station Revenues	1.03	1.13	1.14	1.25
Service Stations	.02	.03	.03	.03
Private Exchange Lines	.05	.05	.04	.06
Minor Rents of Exchange Plant	.15	.18	.24	.18
Total Exchange Revenue	40.42	42.40	44.70	47.07
Message Tolls	7.60	8.18	9.10	11.00
Leased Toll Lines	.24	.22	.25	.28
Telegraph Service on Toll Lines	.09	.09	.08	.09
Minor Rents of Toll Plant	.11	.17	.13	.07
Telegraph Commissions	.06	.08	.08	.10
Total Toll Revenue	8.10	8.74	9.64	11.54
Advertising and Directory	.81	1.00	1.14	1.21
Rents from Other Operating Property	.08	.....	.....	.....
Other Miscellaneous Revenue	.06	.05	.08	.07
Total	49.47	52.19	55.56	59.89
Licensee Revenue—Dr	1.82	2.00	2.18	2.44
Total Telephone Operating Revenue	47.65	50.19	53.38	57.45

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11037]

The Ohio Bell Telpehone Company

Statement of Telephone Operating Expenses by Years from September 21, 1921, to December 31, 1925

Classification	Sept. 21, 1921 to Dec. 31, 1921	Year ended Dec. 31, 1922	Year ended Dec. 31, 1923	Year ended Dec. 31, 1924	Year ended Dec. 31, 1925
Maintenance:					
Supervision of Maintenance	$105,624.20	$434,155.19	$470,576.71	$538,700.45	$609,078.40
Repairs of Aerial Plant	398,182.18	1,311,386.85	1,298,159.30	1,508,723.92	1,512,778.77
Repairs of Underground Plant	39,879.91	114,637.45	154,979.52	202,965.44	237,257.59
Repairs of Central Office Equipment	144,778.50	711,186.92	1,050,312.53	981,978.79	859,454.11
Repairs of Station Equipment	165,540.76	590,335.17	604,529.90	684,501.49	673,819.39
Repairs of Buildings and Grounds	11,299.58	95,459.28	79,282.80	102,141.28	101,550.34
Total Repairs	865,305.13‡	3,257,160.86‡	3,657,840.76‡	4,019,011.37‡	3,993,988.60‡
Station Removals and Changes	197,095.90	766,892.06	852,625.76	829,551.74	809,053.91
Total Current Maintenance	1,062,401.03‡	4,024,052.92‡	4,510,466.52‡	4,848,563.11‡	4,802,992.51‡
Depreciation of Plant and Equipment	818,586.37	4,231,844.95	4,461,908.97	4,702,607.81	5,055,589.09
Other Maintenance Expenses	4,314.76	15,706.33	18,013.37	18,604.56	18,906.03
Repairs Charged Reserves—Cr.	90,453.14†	68,527.58†	30,768.51†	113,075.28†	77,541.25†
Total Maintenance	1,794,849.02‡	8,203,076.62‡	8,959,620.35‡	9,456,700.20‡	9,799,946.38‡
Traffic:					
Traffic Superintendence	91,341.99	394,746.22	432,489.77	567,912.05	563,304.10
Service Inspection	16,147.09	55,140.65	67,739.89	82,895.45	97,042.08
Operating Clerical Wages	28,389.84	114,082.52	149,608.17	156,342.65	162,191.96
Operators' Wages	1,167,454.32	4,368,956.97	4,821,705.81	5,099,227.50	5,618,401.67
Rest and Lunch Rooms	6,125.23	27,322.18	26,872.64	17,737.28	28,827.01
Operators' Schooling	32,966.54	168,247.38	248,848.81	263,583.84	337,179.13
Transmission Power	45,565.54	169,051.73	160,462.93	154,925.29	158,080.35
Central Office Stationery and Printing	9,762.69	37,586.86	45,729.99	47,922.95	42,473.85
Messenger Service	189.22	2,105.35	622.79	578.17	538.84
Miscellaneous Central Office Expenses	64,306.81	268,945.99	345,048.96	341,791.90	336,890.56
Pay Station Expenses	20,468.58	61,115.04	55,983.97	54,518.79	49,987.64
Other Traffic Expenses	37,803.03	152,246.11	195,824.29	206,721.24	121,725.27
Total Traffic	1,520,520.88‡	5,819,547.00‡	6,550,938.02‡	6,994,157.11‡	7,516,642.46‡

Commercial:					
Commercial Administration	130,520.74	560,340.08	614,497.96	650,725.70	662,025.12
Advertising	9,715.01	56,625.67	58,871.40	98,880.94	112,983.64
Canvassing	7,462.54	29,614.07	28,565.86	43,362.15	63,102.69
Sub-licensee Relations	1,628.74	13,181.00	16,310.54	18,458.69	20,035.23
Revenue Accounting	123,657.38	492,324.96	501,038.71	466,518.22	451,507.12
Revenue Collecting	103,529.09	418,442.59	413,924.76	435,772.41	448,466.55
Pay Station Commissions	49,557.03	144,455.32	132,466.39	142,012.10	174,168.51
Directory Expenses	97,389.18	259,055.34	339,815.55	382,798.92	366,549.29
Other Commercial Expenses	355.00	534.22	533.18	751.73	492.98
Total Commercial	523,814.71‡	1,974,573.25‡	2,106,024.35‡	2,239,220.86‡	2,299,331.13‡
General and Miscellaneous:					
Salaries of General Officers	27,769.71	98,591.67	100,067.94	104,705.64	117,025.00
Salaries of General Office Clerks	46,031.24	158,986.39	161,072.11	179,155.11	198,346.25
Expenses of General Officers and Clerks	8,779.27	17,349.72	16,391.60	16,531.06	23,080.87
General Office Stationery and Printing	6,977.99	22,414.68	22,422.65	24,949.74	25,620.01
Other General Office Supplies and Expenses	7,908.00	41,016.76	18,390.88	12,370.30	11,036.62
General Law Expenses	9,769.18	59,748.46	78,059.74	95,610.76	109,506.04
Insurance	11,119.96	39,861.27	35,682.26	23,173.17	24,733.44

[fol. 11038]

General and Miscellaneous (Continued):					
Accidents and Damages	8,848.32	16,896.29	48,500.94	72,744.47	29,625.38
Law Expenses Connected with Damages	7.10	786.08	2,707.60	3,490.73	1,935.49
Relief Department and Pensions	33,408.30	176,216.50	235,562.64	250,231.76	277,230.29
Telephone Franchise Requirements	5,861.29	27,982.17	37,128.28	49,112.37	51,711.21
Other General Expenses	23,925.30	150,445.50	161,276.23	190,622.47	243,801.22
Telephone Franchise Requirements—Cr.	5,861.29†	27,972.17†	37,098.28†	49,097.37†	51,701.21†
General Expenses Charged Construction—Cr.	11,282.66†	58,035.01†	70,833.79†	70,943.58†	85,816.83†
Total General and Miscellaneous	173,261.77‡	724,288.31‡	809,330.80‡	902,656.63‡	976,133.78‡
Total Telephone Operating Expenses	4,012,446.38	16,721,485.18	18,425,913.52	19,592,734.80	20,592,053.75

[‡ Blue in copy.]
[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

{fol. 11039}

The Ohio Bell Telephone Company

Statement of Telephone Operating Expenses per Station, for Years 1922 to 1925 Inclusive

	Year ended Dec. 31, 1922	Year ended Dec. 31, 1923	Year ended Dec. 31, 1924	Year ended Dec. 31, 1925
Maintenance:				
Supervision of Maintenance	$ .90	$ .96	$1.07	$1.17
Repairs of Aerial Plant	2.72	2.63	3.01	2.90
Repairs of Underground Plant	.24	.32	.40	.46
Repairs of Central Office Equipment	1.47	2.14	1.96	1.65
Repairs of Station Equipment	1.23	1.23	1.36	1.29
Repairs of Buildings and Grounds	.20	.16	.20	.19
Total Repairs	6.76	7.44	8.00	7.66
Station Removals and Changes	1.59	1.73	1.66	1.55
Total Current Maintenance	8.35	9.17	9.66	9.21
Depreciation of Plant and Equipment	8.79	9.07	9.38	9.69
Other Maintenance Expenses	.03	.04	.04	.04
Repairs Charged Reserves—Cr.	.14†	.06†	.23†	.15†
Total Maintenance	17.03	18.22	18.85	18.79
Traffic:				
Traffic Superintendence	.82	.88	1.13	1.08
Service Inspection	.11	.14	.17	.19
Operating Clerical Wages	.24	.30	.31	.31
Operators' Wages	9.07	9.80	10.17	10.77
Rest and Lunch Rooms	.06	.06	.04	.06
Operators' Schooling	.35	.51	.52	.64
Transmission Power	.35	.33	.31	.30
Central Office Stationery and Printing	.08	.09	.10	.08
Miscellaneous Central Office Expenses	.56	.70	.68	.65
Pay Station Expenses	.13	.11	.11	.10
Other Traffic Expenses	.32	.40	.41	.23
Total Traffic	12.09	13.32	13.96	14.41

Commercial:				
Commercial Administration	1.16	1.25	1.30	1.27
Advertising	.12	.12	.20	.22
Canvassing	.06	.06	.09	.12
Sub-licensee Relations	.03	.03	.03	.04
Revenue Accounting	1.02	1.02	.93	.87
Revenue Collecting	.87	.84	.87	.86
Pay Station Commissions	.30	.27	.28	.33
Directory Expenses	.54	.69	.76	.70
Total Commercial	4.10	4.28	4.46	4.41
General and Miscellaneous:				
Salaries of General Officers	.20	.20	.21	.22
Salaries of General Office Clerks	.32	.33	.35	.38
Expenses of General Officers and Clerks	.04	.03	.03	.04
General Office Stationery and Printing	.05	.05	.05	.05
Other General Office Supplies and Expenses	.09	.04	.02	.02
General Law Expenses	.12	.16	.19	.21
Insurance	.08	.07	.05	.05
Accidents and Damages	.04	.10	.15	.06
Law Expenses Connected with Damages	.....	.01	.01	.....

[fol. 11040]

The Ohio Bell Telephone Company

Statement of Telephone Operating Expenses per Station, for Years 1922 to 1925 Inclusive (Continued)

General and Miscellaneous (Continued):				
Relief Department and Pensions	.36	.47	.50	.53
Telephone Franchise Requirements	.06	.08	.10	.10
Other General Expenses	.31	.32	.38	.47
Telephone Franchise Requirements—Cr	.06†	.08†	.10†	.10†
General Expenses Charged Construction—Cr.	.12†	.14†	.14†	.16†
Total General and Miscellaneous	1.49	1.64	1.80	1.87
Total Telephone Operating Expenses	34.71	37.46	39.06	39.48

[† Red in copy.]

(Here follows five pasters, side folios 11041-11042, 11043, 11044, 11045, 11046, 11047-11048, 11049, 11050-11051)

Summary of Additions to Proper

Year	Total	The Ohio Bell Telephone Company 1921-1925	The Cleveland Telephone Company 1889-1921	The Ohio State Telephone Company Total	The Ohio State Telephone Company 1914-1921	The Citizens Telephone and Message Company 1900-1914	The Columbiana County Telephone Company 1900-1914	The Columbus Citizens Telephone Company 1899-1914	The Cuyahoga Telephone Company 1899-1914
1889	$576,431.73		$576,431.73						
1890	37,691.76		37,691.76						
1891	44,780.93		44,780.93						
1892	86,940.46		86,940.46						
1893	165,395.11		165,395.11						
1894	161,738.27		161,738.27						
1895	160,412.73		160,412.73						
1896	280,859.93		280,859.93						
1897	145,618.11		145,618.11						
1898	330,642.88		330,642.88						
1899	6,777,333.82		577,333.82	$6,200,000.00				$1,200,000.00	$5,000,000.00
1900	3,408,907.32		708,657.61	2,700,249.71		$86,218.54	$513,511.78	50,000.00	
1901	2,321,299.22		280,940.20	2,040,359.02		2,500.16	57,417.00	50,000.00	233,723.32
1902	5,173,251.25		152,878.17	5,020,373.08		14,265.80	2,758.26†	87,788.84	481,434.68
1903	861,247.78†		136,447.40	997,695.18†		7,880.75	37,103.03†	14,237.25†	1,269,974.24
1904	1,123,693.28		56,481.46	1,067,211.82		1,543.14	2,852.15	238,502.43	403,131.51
1905	1,605,400.22		312,400.17	1,293,000.05		473.24	19,323.30	326,106.85	613,003.56
1906	1,501,159.39		555,711.69	945,447.70		959.69	10,833.72	60,041.29	478,780.04
1907	902,045.11		338,468.41	563,576.70		2,433.46	18,102.01	121,872.38	178,211.35
1908	429,795.83		29,804.80	399,991.03		1,163.19	4,114.11	54,589.93	31,933.91
1909	724,361.58		251,495.71	472,865.87		33,079.31	7,743.26	94,298.76	103,689.14
1910	516,368.09		426,954.28	89,413.81		5,914.91†	5,631.64	58,117.46	160,336.92
1911	734,499.22		628,363.42	106,135.80		1,088.74	1,680.45	23,739.51	60,092.95
1912	2,139,337.36		461,784.41	1,677,552.95		34.53	5,995.44	31,143.26	11,697.92
1913	1,154,063.95		851,557.02	303,406.93		1,308.63	4,860.47	26,675.19	147,363.34
1914	48,227.86		868,338.79	820,110.93†	$1,026,040.21*†	1,613.51	4,728.86	20,220.80	60,076.48
1915	3,158,889.38		468,956.36	2,689,933.02	2,689,933.02				
1916	3,367,029.00		1,868,389.47	1,498,639.53	1,498,639.53				
1917	3,870,611.56		3,029,778.06	840,833.50	840,833.50				
1918	2,481,312.78		1,552,350.21	928,962.57	928,962.57				
1919	1,792,949.20		1,310,644.82	482,304.38	482,304.38				
1920	29,450,709.20		28,627,207.83	823,501.37	823,501.37				
1921	8,675,618.16	$4,647,094.50	3,570,655.22	457,868.44	457,868.44				
1922	5,341,126.36	5,341,126.36							
1923	3,297,846.78	3,297,846.78							
1924	6,153,910.40	6,153,910.40							
1925	10,424,094.90	10,424,094.90							
	107,704,005.35	29,864,072.94	49,056,111.24	28,783,821.17	6,696,002.60	148,647.78	616,932.90	2,428,859.45	6,229,225.3

[†Red in copy.]

[fol. 11043]

* Adjustments in Property and Plant Accounts

The Citizens Telephone and Message Com
The Columbiana County Telephone Comp
The Columbus Citizens Telephone Compa
The Cuyahoga Telephone Company.....
The Findlay Home Telephone Company.
The Home Telephone Company of Dayto
The Lancaster Telephone Company.....
The London Home Telephone Company.
The Massillon Telephone Company.....
The Stark County Telephone Company.
The Toledo Home Telephone Company.
The United States Telephone Company.
The Washington Home Telephone Compa
The Youngstown Telephone Company..
The Zanesville Telephone and Telegraph
Undistributed.....
Total Adjustments.....
Net Additions on Books of The Ohio State T
Total.....

Case, Hagenah Exhibit No. 1—Continued

The Ohio Bell Telephone Company
s to Property and Plant Account by Years and Companies

The Cuyahoga Telephone Company 1899-1914	The Findlay Home Telephone Company 1900-1914	The Home Telephone Company of Dayton 1912-1914	The Lancaster Telephone Company 1901-1914	The London Home Telephone Company 1910-1914	The Massillon Telephone Company 1901-1914	The Stark County Telephone Company 1901-1914	The Toledo Home Telephone Company 1902-1914	The United States Telephone Company 1900-1914	The Washington Home Telephone Company 1908-1914	The Youngstown Telephone Company 1902-1914	The Zanesville Telephone and Telegraph Company 1902-1914
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,000,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	$150,000.00	.....	.....	.....	.....	.....	.....	$1,900,519.39	.....	.....	.....
233,723.32	.....	.....	$150,522.60	.....	$126,168.57	$520,000.00	.....	900,027.37	.....	.....	.....
481,434.68	82,160.75	.....	1,169.50	.....	54,817.26	112,323.22	$2,327,751.20	1,128,180.70	.....	$411,468.20	$321,771.19
,269,974.24†	4,389.85	.....	4,609.59	.....	7,628.41	28,992.71	110,343.36	151,747.96	.....	4,819.29	3,207.42
403,131.52	14,653.46	.....	5,145.14	.....	9,371.79	31,320.77	36,115.01	272,834.76	.....	59,659.24	7,917.59†
613,003.58	1,989.86	.....	9,754.33	.....	677.66†	23,387.08	132,927.30	265,264.40	.....	18,684.40	117,236.63†
478,780.04	408.16	.....	33,376.73	.....	1,701.72	39,825.73	183,630.55	108,010.51	.....	16,647.95	11,831.61
178,211.37	4,076.09	.....	7,308.16	.....	8,924.64	39,708.94	62,414.83	100,580.33	.....	12,467.10	7,477.39
31,933.91	1,143.98	.....	3,237.21	.....	1,812.57	8,468.31	43,662.70	116,463.84	$115,780.50	14,103.63	1,517.15
103,669.14	3,221.73	.....	5,363.96	.....	4,129.51	65,385.84	43,655.91	89,053.64	3,247.35	18,020.40	1,997.06
160,336.92†	628.76	.....	3,947.49	$131,557.15	1,626.87	32,265.03	36,352.25†	34,170.21	5,550.07	16,301.82	2,221.39
60,092.95†	1,039.79	.....	2,325.76	521.35	469.28	1,515.80	123,376.16	1,083.86	448.59	7,611.20	1,328.26
11,697.92†	747.09	$1,563,169.02	3,019.63	592.75	1,995.56	19,306.73	50,478.29	1,461.21	1,895.33	9,681.22	269.19†
147,363.35	926.19	282.53†	3,500.66	2,081.56	3,992.34	28,720.33	55,350.66	11,783.05	6,716.70	10,214.75	195.58
60,076.48	701.03	5,206.28	1,057.20	1,271.79	2,326.99	9,962.77	49,780.31	12,977.73	29,030.70	6,999.53	24.70†
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,229,225.36	266,086.74	1,568,092.77	234,337.96	136,024.60	226,287.85	961,183.26	3,182,534.03	5,094,188.96	162,669.24	606,678.73	226,098.94

, Accounts at July 23, 1914:

essage Company	$3,948.08†	
hone Company	114,184.50†	
one Company	306,769.70†	
pany	319,267.02†	
Company	11,409.52†	
y of Dayton	441,992.15†	
pany	58,296.44†	
Company	16,318.24†	
pany	46,080.68†	
Company	351,789.08†	
Company	740,981.00†	
Company	243,829.27	
one Company	45,038.73†	
mpany	155,137.38†	
Telegraph Company	48,103.56†	
.....	1,020,002.83	
.....		$1,395,483.93†
io State Telephone Company		369,443.72
.....		1,026,040.21†

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11044]

The Ohio Bell Telephone Company (New Company)

Property and Plant Account by Years from September 21, 1921, to December 31, 1925

Classification	Opening entry Sept. 21, 1921	Sept. 21, 1921 to Dec. 31, 1921	Year ended Dec. 31, 1922	Year ended Dec. 31, 1923	Year ended Dec. 31, 1924	Year ended Dec. 31, 1925	Total Dec. 31, 1925
Organization	$255,990.24	$10,384.02†	$49,810.95†	$2.65	$1.20	$	$195,799.12
Franchises		1,716.20	1,716.20†				
Other Intangible Capital	68,745.95†	358,498.20	33,332.58	7,284.65			330,369.48
Total Intangible Capital	187,244.29‡	349,830.38‡	18,194.57†	7,287.30‡	1.20‡		526,168.60‡
Right of Way	493,434.41	737,323.73	43,350.57	26,210.96†	993.37†	62,772.58	1,309,676.96
Land	1,374,956.00	856,742.76	28,866.20	320,316.89	68,118.09	113,682.49	2,762,682.43
Buildings	3,239,260.61	2,611,686.58	287,074.21	115,845.25†	135,689.19	516,514.66	6,674,380.00
Total Right of Way, Land and Buildings	5,107,651.02‡	4,205,753.07‡	359,290.98‡	178,260.68‡	202,813.91‡	692,969.73‡	10,746,739.39‡
Central Office Telephone Equipment	8,325,535.79	2,874,497.41	1,126,745.67	732,029.29	2,973,235.00	3,249,542.05	19,281,585.21
Other Equipment of Central Office	409,906.40	70,512.40	59,492.60	87,829.12	81,731.34	105,421.56	814,893.42
Total Central Office Equipment	8,735,442.19‡	2,945,009.81‡	1,186,238.27‡	819,858.41‡	2,054,966.34‡	3,354,963.61‡	20,096,478.63‡
Station Apparatus	4,856,249.26	109,530.21	238,627.06	304,547.10	318,206.70	419,262.57	6,246,422.90
Station Installations	2,696,534.71	63,870.15†	140,902.22	175,056.67	183,822.79	163,108.46	3,295,554.70
Interior Block Wires	55,886.50	12,360.98	7,187.66	13,651.39	8,579.07	7,749.22	105,414.82
Private Branch Exchanges	2,512,112.23	230,832.01	106,102.88	316,749.56	198,849.65	274,903.76	3,639,550.09
Booths and Special Fittings	67,523.97	32,108.30	1,774.15	1,390.18	14,409.34	11,854.80	129,060.74
Total Station Equipment	10,188,306.67‡	320,961.35‡	494,593.97‡	811,394.90‡	723,867.55‡	876,878.81‡	13,416,003.25‡
Exchange Pole Lines	4,311,653.34	2,897,795.83	513,967.35	276,250.91	143,344.36	163,102.61	8,306,114.40
Exchange Aerial Cable	5,485,689.23	2,045,346.01	522,146.04	541,296.86	623,638.24	783,548.61	10,001,664.99
Exchange Aerial Wire	4,451,345.82	1,267,979.74	275,414.97	123,526.02	55,767.87†	322,379.47†	5,740,119.21
Exchange Underground Conduit	5,324,679.46	2,115,266.76	188,430.88	266,844.38	340,610.05	616,396.74	8,852,228.27
Exchange Underground Cable	6,714,887.50	2,860,842.21	436,825.51	677,767.63	732,574.75	976,689.45	12,399,587.05
Exchange Submarine Cable	10,383.65	2,337.20		247.15	130.68†		12,837.32
Total Exchange Lines	26,298,639.00‡	11,189,567.75‡	1,936,784.75‡	1,885,932.95‡	1,784,268.85‡	2,217,357.94‡	45,312,551.24‡
Toll Poll Lines	2,786,450.09	2,803,363.88	225,487.01	960,335.89†	216,738.57	309,110.22	5,380,813.88
Toll Aerial Cable	256,981.75	24,135.77	30,202.42	119,142.36	220,016.00	180,972.43	822,450.73
Toll Aerial Wire	2,159,053.64	2,150,826.59	52,419.62	280,465.73†	76,792.60	550,783.35	4,709,410.07
Toll Underground Conduit	10,057.70	179.68	549.29†	4,866.45	40,719.52	32,435.99†	22,838.07
Toll Underground Cable	199,841.56	82,036.33	44,582.27	28,371.53	90,625.54	54,936.97	500,394.20
Toll Submarine Cable	9,460.15	227.93		325.44†	250.67	1,969.72	11,583.03
Total Toll Lines	5,421,844.89‡	5,060,770.18‡	352,142.03‡	1,097,746.72†	645,142.90‡	1,065,336.70‡	11,447,489.98‡
Office Furniture and Fixtures	380,423.10	31,319.89	112,573.90	68,654.15	47,757.59	68,486.63	709,215.26
General Shop Equipment	633.49	6,459.79	7,093.28†				
General Store Equipment	14,431.73	3,446.59	1,201.59	4,266.52	5,674.43	869.81	29,790.67
General Stable and Garage Equipment	336,122.40	77,791.84	1,193.54†	75,982.68	61,652.80	173,755.50	724,111.68
General Tools and Implements	217,704.65	3,266.34	56,985.43	78,928.77	49,960.98	62,333.21	469,179.38
Total General Equipment	949,315.37‡	122,284.45‡	162,474.10‡	227,832.12‡	164,945.80‡	305,445.15‡	1,932,296.99‡
Interest during Construction	189,955.96	110,079.08	79,603.24	98,096.33	85,500.47	160,220.37	723,455.45
Engineering and Superintendence	212,216.63	212,216.63†					
Unappraised Property Purchased	833,611.04	833,611.04†	120,957.25	120,957.25†			
Miscellaneous Construction Expenditures	215,223.72	224,293.41†	9,069.69	2,646.87	9,917.32	3,516.62†	9,047.57
Plant Acquired by Ohio State Telephone Company prior to July 23, 1914	16,929,801.73	16,929,601.73†					
Construction Work in Process	2,570,679.90	1,457,238.76†	658,166.65	485,241.19	517,513.94†	1,754,439.21	3,493,774.25
Total	77,839,932.41	4,647,094.50	5,341,126.36	3,297,846.78	6,153,910.40	10,424,094.90	107,704,005.35
Total at Beginning of Period		77,839,932.41	82,487,026.91	87,828,153.27	91,126,000.05	97,279,910.45	
Total at End of Period	77,839,932.41	82,487,026.91	87,828,153.27	91,126,009.05	97,279,910.45	107,704,005.35	107,704,005.35

[† Red in copy.]

[‡ Blue in copy.]

[fols. 11045-11046]

The Cleveland Telephone Company
(Name Changed to The Ohio Bell Telephone Company, from October 1, 1889.)
Property and Plant Account by Years

Classification	Oct. 1, 1889	3 mos. ended Dec. 31, 1889	Year ended Dec. 31, 1890	Year ended Dec. 31, 1891	Year ended Dec. 31, 1892	Year ended Dec. 31, 1893	Year ended Dec. 31, 1894	Year ended Dec. 31, 1895	
Organisation	$	$	$	$	$	$	$	$	$
Right of Way									
Land						65,028.88	7,301.98		
Buildings							7,898.69	58,633.93	
Total Right of Way, Land and Buildings						65,028.88‡	15,200.67‡	58,633.93‡	
Central Office Equipment									
Station Equipment									
Equipment									
Total Equipment									
Exchange Pole Lines									
Exchange Aerial Cable									
Exchange Aerial Wire									
Exchange Underground Conduit									
Exchange Underground Cable									
Exchange Submarine Cable									
Total Exchange Lines									
Toll Pole Lines									
Toll Aerial Cable									
Toll Aerial Wire									
Toll Underground Conduit									
Toll Underground Cable									
Toll Submarine Cable									
Total Toll Lines									
Interest during Construction									
Construction	543,950.59*	5,122.55	29,401.74	39,208.36	55,068.28	76,334.37	66,451.65	73,818.39	
Underground	9,508.52	22,972.62	10,886.89	5,572.57	31,872.18	24,031.86	80,085.95	27,960.41	
Construction in Process									
General Equipment									
Surplus—Construction		5,122.55†							
Surplus—Underground			2,596.87†						
Increase Account Appraisal, Nov. 1, 1912									
Increase Account Appraisal, Nov. 1, 1912									
Miscellaneous									
Total	553,459.11	22,972.62	37,691.76	44,780.93	86,940.46	165,395.11	161,738.27	160,412.73	
Total at Beginning of Period		553,459.11	576,431.73	614,123.49	658,904.42	745,844.88	911,239.99	1,072,978.26	1
Total at End of Period	553,459.11	576,431.73	614,123.49	658,904.42	745,844.88	911,239.99	1,072,978.26	1,233,390.99	1

* Includes "Property Account" $520,000.00.
[† Red in copy.]
[‡ Blue in copy.]

ide Case, Hagenah Exhibit No. 1—Continued

The Cleveland Telephone Company

to The Ohio Bell Telephone Company, October, 1920)

Account by Years from October 1, 1889, to September 20, 1921

Year ended Dec. 31, 1894	Year ended Dec. 31, 1895	Year ended Dec. 31, 1896	Year ended Dec. 31, 1897	Year ended Dec. 31, 1898	Year ended Dec. 31, 1899	Year ended Dec. 31, 1900	Year ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904
$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7,301.98	.....	.....	.....	.....	9,670.00	.....	.....	.....	.....	1,774.20
7,898.69	58,633.93	131,136.52	.....	2,000.00	17,341.28	51,238.48	29,205.12	585.55	220.93	1,524.96
15,200.67‡	58,633.93‡	131,136.52‡	.....	2,000.00‡	27,011.28‡	51,238.48‡	29,205.12‡	585.55‡	220.93‡	3,299.16‡
.....	.....	.....	.....	.....	.....	.....	.....	324,313.23	1,418.53	827.81†
.....	.....	.....	.....	.....	.....	.....	.....	236,525.55	34,954.89	12,105.88
.....	.....	.....	.....	.....	.....	364,543.06	147,848.16	512,391.22†	.....	.....
.....	.....	.....	.....	.....	.....	364,543.06‡	147,848.16‡	48,447.56‡	36,373.42‡	11,278.07‡
.....	.....	.....	.....	.....	.....	.....	.....	277,208.81	11,590.83	1,531.22
.....	.....	.....	.....	.....	.....	1,000,709.44	10,398.18	885,564.28†	7,672.99	2,148.98
.....	.....	.....	.....	.....	.....	.....	.....	642,772.58	22,843.25	7,126.29
.....	.....	.....	.....	.....	.....	389,835.82	30,180.33	41,206.45	21,795.35	12,456.99
.....	.....	.....	.....	.....	.....	1,135,536.80	63,308.41	28,221.50	27,134.92	17,605.51
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	2,526,082.06‡	103,886.92‡	103,845.06‡	91,037.34‡	40,868.99‡
.....	.....	.....	.....	.....	.....	3,319.33	.....	.....	62.44	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	18,209.13	.....	.....	6.79	258.30
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	14,100.00	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	35,628.46‡	.....	.....	69.23‡	258.30‡
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
66,451.65	73,818.39	98,350.96	106,255.62	302,410.87	384,114.79	1,775,365.62†	.....	.....	.....	.....
80,085.95	27,960.41	51,372.45	39,362.49	26,232.01	166,207.75	493,468.83†	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	8,746.48	776.94
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
161,738.27	160,412.73	280,859.93	145,618.11	330,642.88	577,333.82	708,657.61	280,940.20	152,878.17	136,447.40	56,481.46
911,239.99	1,072,978.26	1,233,390.99	1,514,250.92	1,659,869.03	1,990,511.91	2,567,845.73	3,276,503.34	3,557,443.54	3,710,321.71	3,846,769.11
,072,978.26	1,233,390.99	1,514,250.92	1,659,869.03	1,990,511.91	2,567,845.73	3,276,503.34	3,557,443.54	3,710,321.71	3,846,769.11	3,903,250.57

[fols. 11047-11048]

Company Wide Case, Hagenah Exhibit No. 1—Co

The Cleveland Telephone Company

(Name Changed to The Ohio Bell Telephone Company, O

Property and Plant Account by Years from October 1, 1889, t

Classification	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	D
	$	$	$	$	$	$	$	$	$
Organization								201,443.22	
Right of Way	16,000.00	48,200.06			408.79			51,132.49	
Land		22,504.00	68,857.24	13,927.31	146.48	980.80	300.00†	404,492.71	
Buildings	16,000.00‡	70,704.06‡	68,857.24‡	13,927.31‡	555.27‡	980.80‡	300.00†	657,068.42‡	
Total Right of Way, Land and Buildings									
Central Office Equipment	41,294.68	101,413.67	98,866.16	59,117.40†	11,800.64	220,589.32	50,718.00	131,773.05†	
Station Equipment	44,748.55	75,194.06	45,114.78	19,283.34	139,772.00	412,006.64	13,829.42†	153,547.37	
Equipment									
Total Equipment	86,043.23‡	176,607.73‡	143,980.94‡	39,834.06†	151,572.64‡	632,595.96‡	36,888.58‡	21,774.32‡	
Exchange Pole Lines	38,061.14	49,168.80	6,476.49	4,621.70	11,704.71	312,416.67	24,969.55	267,872.81†	
Exchange Aerial Cable	29,350.47	44,234.51	17,326.77	11,344.05	11,487.42	13,738.40†	15,803.71	218.34†	
Exchange Aerial Wire	53,923.53	77,319.98	25,043.99	1,808.13	29,692.77†	280,026.44†	160,895.90	76,516.76	
Exchange Underground Conduit	25,203.13	46,199.52	36,815.67	11,348.79	26,972.22	308,262.44	15,147.12	207,935.18	
Exchange Underground Cable	60,431.45	82,145.56	35,123.17	18,051.12	60,511.30	651,486.71†	62,353.18	26,950.40	
Exchange Submarine Cable					2,257.35			458.14†	
Total Exchange Lines	206,969.72†	299,068.37‡	120,786.09‡	47,173.79‡	83,240.23‡	324,572.44‡	279,169.46‡	42,853.05‡	
Toll Pole Lines	265.50†	1,031.73		137.83	477.91	6,107.06	5,339.19†	8,731.16	
Toll Aerial Cable				84.32	9.90	34.00	128.22†		
Toll Aerial Wire	57.66†	2,390.44		254.73	2,279.62	24,530.35	4,776.73	3,279.82	
Toll Underground Conduit									
Toll Underground Cable						10,223.00†	4,847.30		
Toll Submarine Cable									
Total Toll Lines	323.16†	3,422.17‡		476.88†	2,767.43‡	20,448.41‡	4,156.62‡	12,010.98‡	
Interest during Construction									
Construction									
Underground									
Construction in Process				7,650.24	9,575.54	95,403.40	304,454.49	284,250.24†	
General Equipment	3,710.38	5,909.36	4,844.14	410.64	3,784.60	2,098.15	3,994.27	12,327.88	
Surplus—Construction									
Surplus—Underground									
Increase Account Appraisal, Nov. 1, 1912								104,209.10†	
Increase Account Appraisal, Nov. 1, 1912								104,209.10	
Miscellaneous									
Total	312,400.17	555,711.69	338,468.41	29,804.80	251,495.71	426,954.28	628,363.42	461,784.41	
Total at Beginning of Period	3,903,250.57	4,215,650.74	4,771,362.43	5,109,830.84	5,139,635.64	5,391,131.35	5,818,085.63	6,446,449.05	6
Total at End of Period	4,215,650.74	4,771,362.43	5,109,830.84	5,139,635.64	5,391,131.35	5,818,085.63	6,446,449.05	6,908,233.46	7

(a) Details of "Central Office Equipment":

Central Office Telephone Equipment	$7,297,180.77
Other Equipment of Central Offices	380,795.40
	7,677,976.17

(b) Details of "Station Equipment":

Station Apparatus	$2,414,167.25
Station Installations	2,060,294.58
Interior Block Wires	48,991.15
Private Branch Exchanges	1,801,102.24
Booths and Special Fittings	53,476.84
	6,378,032.06

(c) Details of "Ge

Office Furnit
General Stor
General Stab
General Too

[† Red in copy.]
[‡ Blue in copy.]

[fol. 11049] The Central Union Telephone Company

Property and Plant Taken Over by The Ohio Bell Telephone Company, December 31,

Classification	B De
Right of Way	
Land	
Buildings	
Central Office Telephone Equipment	
Other Equipment of Central Offices	
Station Apparatus	
Station Installations	
Interior Block Wires	
Private Branch Exchanges	
Booths and Special Fittings	
Exchange Pole Lines	

hange Pole Lines	38,061.14	49,168.80	6,476.49	4,621.70	11,704.71	312,416.67			
hange Aerial Cable	29,350.47	44,234.51	17,326.77	11,344.05	11,487.42	13,738.40†	15,803.71	218.34†	71,
hange Aerial Wire	53,923.53	77,319.98	25,043.99	1,808.13	29,692.77†	280,026.44†	160,895.90	76,516.76	42,
hange Underground Conduit	25,203.13	46,199.52	36,815.67	11,348.79	26,972.22	308,262.44	15,147.12	207,935.18	59,
hange Underground Cable	60,431.45	82,145.56	35,123.17	18,051.12	60,511.30	651,486.71†	62,353.18	26,950.40	152,
hange Submarine Cable					2,257.35			458.14†	2,
Total Exchange Lines	206,969.72†	299,068.37‡	120,786.09‡	47,173.79‡	83,240.23‡	324,572.44‡	279,169.46‡	42,853.05‡	348,
ll Pole Lines	265.50†	1,031.73		137.83	477.91	6,107.06	5,339.19†	8,731.16	5,
ll Aerial Cable				84.32	9.90	34.00	128.22†		
ll Aerial Wire	57.66†	2,390.44		254.73	2,279.62	24,530.35	4,776.73	3,279.82	11,
ll Underground Conduit									
ll Underground Cable						10,223.00†	4,847.30		
ll Submarine Cable									
Total Toll Lines	323.16†	3,422.17‡		476.88†	2,767.43‡	20,448.41‡	4,156.62‡	12,010.98‡	17,
terest during Construction									
onstruction									
derground									
nstruction in Process				7,650.24	9,575.54	95,403.40	304,454.49	284,250.24†	125
neral Equipment	3,710.38	5,909.36	4,844.14	410.64	3,784.60	2,098.15	3,994.27	12,327.88	20
rplus—Construction									
rplus—Underground									
crease Account Appraisal, Nov. 1, 1912								104,209.10†	
crease Account Appraisal, Nov. 1, 1912								104,209.10	
iscellaneous									
Total	312,400.17	555,711.69	338,468.41	29,804.80	251,495.71	426,954.28	628,363.42	461,784.41	851
Total at Beginning of Period	3,903,250.57	4,215,650.74	4,771,362.43	5,109,830.84	5,139,635.64	5,391,131.35	5,818,085.63	6,446,449.05	6,908
Total at End of Period	4,215,650.74	4,771,362.43	5,109,830.84	5,139,635.64	5,391,131.35	5,818,085.63	6,446,449.05	6,908,233.46	7,759

(a) Details of "Central Office Equipment":

Central Office Telephone Equipment	$7,297,180.77
Other Equipment of Central Offices	380,795.40
	7,677,976.17

(b) Details of "Station Equipment":

Station Apparatus	$2,414,167.25
Station Installations	2,060,294.58
Interior Block Wires	48,991.15
Private Branch Exchanges	1,801,102.24
Booths and Special Fittings	53,476.84
	6,378,032.06

(c) Details of "General

Office Furniture
General Store Eq
General Stable a
General Tools a

[† Red in copy.]
[‡ Blue in copy.]

Property and Plant Taken Over by The Ohio Bell Telephone Company, December 31, 192

Classification	Balan Dec. 3
Right of Way	$
Land	
Buildings	1,
Central Office Telephone Equipment	3,
Other Equipment of Central Offices	
Station Apparatus	1,
Station Installations	
Interior Block Wires	
Private Branch Exchanges	
Booths and Special Fittings	
Exchange Pole Lines	2,
Exchange Aerial Cable	2,
Exchange Aerial Wire	1,
Exchange Underground Conduit	1,
Exchange Underground Cable	2
Exchange Submarine Cable	
Toll Pole Lines	2
Toll Aerial Cable	
Toll Aerial Wire	1
Toll Underground Conduit	
Toll Underground Cable	
Toll Submarine Cable	
Office Furniture and Fixtures	
General Store Equipment	
General Stable and Garage Equipment	
General Tools and Implements	
Interest during Construction	
Construction Work in Process	
Total	2

[† Red in copy.]

Wide Case, Hagenah Exhibit No. 1—Continued

The Cleveland Telephone Company

ged to The Ohio Bell Telephone Company, October, 1920)

nt Account by Years from October 1, 1889, to September 20, 1921—Continued

	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year ended Dec. 31, 1920	Period ended Sept. 20, 1921	Total Sept. 20, 1921
	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$33,505.00	$100,601.56	$134,106.56
	.....	201,443.22	5,502.28	6,303.86	10,742.88	11,106.17	12,784.04	6,145.66	6,125.31	190,547.20	4,770.02	455,470.64
	.....	51,132.49	98.50	.....	6,308.33	11,176.30	14,751.78	885.84	10,889.77†	1,033,334.17	76,796.08	1,331,977.63
0	300.00†	404,492.71	21,563.83	3,782.11	73,543.57	9,100.14	260,302.69	140,577.00	17,495.34†	1,706,985.22	5,085.64	3,013,838.86
0‡	300.00†	657,068.42‡	27,164.61‡	10,085.97‡	90,594.78‡	31,382.61‡	287,838.51‡	147,608.50‡	22,259.80†	2,930,866.59‡	86,651.74‡	4,801,287.13‡
2	50,718.00	131,773.05†	192,881.40	291,831.86	20,907.33	68,394.93	602,370.81	415,454.38	787,506.85	4,291,719.03	348,213.61	7,677,976.17(a)
4	13,829.42†	153,547.37	119,587.97	87,584.79	102,265.39	278,366.98	302,134.48	274,917.82	387,820.54	3,186,954.62	478,975.83	6,378,032.06(b)
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3‡	36,888.58‡	21,774.32‡	312,469.37‡	379,416.65‡	123,172.72‡	346,761.91‡	904,505.29‡	690,372.20‡	1,175,327.39‡	7,478,673.65‡	827,189.44‡	14,056,008.23‡
7	24,969.55	267,872.81†	19,975.57	10,481.27	12,811.77	57,553.72	36,764.20	22,768.29	43,986.52	2,957,461.84	152,072.55	3,783,752.84
0†	15,803.71	218.34†	71,904.46	127,301.78	104,882.56	145,208.86	124,526.46	101,474.94	164,935.53	3,292,340.68	215,291.17	4,598,821.94
1†	160,895.90	76,516.76	42,389.46	10,989.08	7,742.28	119,615.46	98,500.37	5,877.86	73,187.73	1,798,159.92	86,409.68†	2,828,583.68
4	15,147.12	207,935.18	59,132.73	103,323.49	158,149.34	304,913.99	489,201.55	259,129.26	102,916.23	2,012,581.47	238,506.70	4,901,213.67
1†	62,353.18	26,950.40	152,377.52	45,583.01	236,878.13	381,878.81	594,676.03	431,609.14	215,846.96	2,594,817.35	319,298.62	5,938,852.18
	.....	458.14†	2,736.08	1,791.93†	1.21	.....	.....	.....	.....	605.83	4,898.00	10,245.98
1‡	279,169.46‡	42,853.05‡	348,515.82‡	295,896.70‡	520,462.87‡	1,009,170.84‡	1,343,668.61‡	820,859.49‡	600,872.97‡	12,857,966.99‡	843,657.36‡	22,061,470.29‡
3	5,339.19†	8,731.16	5,957.78	12,752.63	1,422.37	3,944.82	5,243.12	107.93	2,316.90	2,340,161.89	115,385.10	2,501,555.31
0	128.22†	.....	.....	9.22	491.20	7.65	59,373.06	930.48	150.20†	98,109.22	91,959.30	250,729.93
5	4,776.73	3,279.82	11,862.03	4,064.36†	3,823.85	7,271.08	1,487.61†	2,708.06	996.50†	1,685,745.68	134,684.02	1,895,474.50
	.....	.....	.....	60.00	60.00†	.....	2,723.43	1,361.15†	19.00	2,913.00	1,140.94	5,435.22
0†	4,847.30	.....	3.96	12,914.33	1,397.25	54.43	19,912.82	1,168.13	189.82†	81,992.56	36,369.22	162,347.18
	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,354.00	3,106.15	9,460.15
1‡	4,156.62‡	12,010.98‡	17,823.77‡	21,671.82‡	7,074.67‡	11,277.98‡	85,764.82‡	3,553.45‡	999.38‡	4,215,276.35‡	382,644.73‡	4,825,002.29‡
	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,219.83	24,326.12	36,545.95
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,122.55
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,596.87
0	304,454.49	284,250.24†	125,128.95	138,760.45	286,490.03†	431,771.60	297,752.49	86,621.60†	462,785.27†	876,524.74	1,229,593.59	2,796,468.35
5	3,994.27	12,327.88	20,454.50	22,517.20	14,219.95	37,727.55	111,580.14	21,285.99†	21,455.70	425,457.62	74,889.62	753,619.13(c)
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,122.55†
	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,596.87†
	.....	104,209.10†	.....	.....	.....	.....	.....	.....	.....	.....	.....	104,209.10†
	.....	104,209.10	.....	.....	.....	.....	.....	.....	.....	.....	.....	104,209.10
	.....	.....	.....	.....	78.66†	296.98	1,331.80†	2,135.84†	2,965.55†	3,282.94†	1,101.06	8,396.69†
8	628,363.42	461,784.41	851,557.02	868,338.79	468,956.36	1,868,389.47	3,029,778.06	1,552,350.21	1,310,644.82	28,627,207.83	3,570,655.22	49,056,111.24
5	5,818,085.63	6,446,449.05	6,908,233.46	7,759,790.48	8,628,129.27	9,097,085.63	10,965,475.10	13,995,253.16	15,547,603.37	16,858,248.19	45,485,456.02	.....
3	6,446,449.05	6,908,233.46	7,759,790.48	8,628,129.27	9,097,085.63	10,965,475.10	13,995,253.16	15,547,603.37	16,858,248.19	45,485,456.02	49,056,111.24	49,056,111.24

(c) Details of "General Equipment":

Office Furniture and Fixtures	$304,324.33
General Store Equipment	13,378.68
General Stable and Garage Equipment	271,125.88
General Tools and Implements	164,790.24
	753,619.13

The Central Union Telephone Company

hio Bell Telephone Company, December 31, 1920 (Property Located in State of Ohio)

	Balance to Dec. 31, 1919	Additions for year 1920	Total
.....	$177,903	$5,417.10	$183,320.10
.....	883,800	134,044.00	1,017,844.00
.....	1,383,560	270,037.30	1,653,597.30
.....	3,702,839	312,292.70	4,015,131.70

96‡	36,888.58‡	21,774.32‡	312,469.37‡	379,416.65‡	123,172.72‡	346,761.91‡	904,505.29‡	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
67	24,969.55	267,872.81†	19,975.57	10,481.27	12,811.77	57,553.72	36,764.20	22,768.29	43,986.52	2,957,461.84	152,072.55	3,783,752.84
40†	15,803.71	218.34†	71,904.46	127,301.78	104,882.56	145,208.86	124,526.46	101,474.94	164,935.53	3,292,340.68	215,291.17	4,598,821.94
44†	160,895.90	76,516.76	42,389.46	10,989.08	7,742.28	119,615.46	98,500.37	5,877.86	73,187.73	1,798,159.92	86,409.68†	2,828,583.68
44	15,147.12	207,935.18	59,132.73	103,323.49	158,149.34	304,913.99	489,201.55	259,129.26	102,916.23	2,012,581.37	238,506.70	4,901,213.67
71†	62,353.18	26,950.40	152,377.52	45,583.01	236,878.13	381,878.81	594,676.03	431,609.14	215,846.96	2,594,817.35	319,298.62	5,938,852.18
..	.....	458.14†	2,736.08	1,791.93†	1.21	.....	.....	.....	.....	2,605.83	4,898.00	10,245.98
44‡	279,169.46‡	42,853.05‡	348,515.82‡	295,896.70‡	520,462.87‡	1,009,170.84‡	1,343,668.61‡	820,859.49‡	600,872.97‡	12,657,966.99‡	843,657.36‡	22,061,470.29‡
06	5,339.19†	8,731.16	5,957.78	12,752.63	1,422.37	3,944.82	5,243.12	107.93	2,316.90	2,340,161.89	115,385.10	2,501,555.31
00	128.22†	.....	.....	9.22	491.20	7.65	59,373.06	930.48	150.20†	98,109.22	91,959.30	250,729.93
35	4,776.73	3,279.82	11,862.03	4,064.36†	3,823.85	7,271.08	1,487.61†	2,708.06	996.50†	1,685,745.68	134,684.02	1,895,474.50
..	.....	.....	.....	60.00	60.00†	.....	2,723.43	1,361.15†	19.00	2,913.00	1,140.94	5,435.22
00†	4,847.30	.....	3.96	12,914.33	1,397.25	54.43	19,912.82	1,168.13	189.82†	81,992.56	36,369.22	162,347.18
..	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,354.00	3,106.15	9,460.15
41‡	4,156.62‡	12,010.98‡	17,823.77‡	21,671.82‡	7,074.67‡	11,277.98‡	85,764.82‡	3,553.45‡	999.38‡	4,215,276.35‡	382,644.73‡	4,825,002.29‡
..	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,219.83	24,326.12	36,545.95
..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,122.55
..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,596.87
40	304,454.49	284,250.24†	125,128.95	138,760.45	286,490.03†	431,771.60	297,752.49	86,621.60†	462,785.27†	876,524.74	1,229,593.59	2,396,468.35
15	3,994.27	12,327.88	20,454.50	22,517.20	14,219.95	37,727.55	111,580.14	21,285.99†	21,455.70	425,457.62	74,889.62	753,619.13(c)
..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,122.55†
..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,596.87†
..	.....	104,209.10†	.....	.....	.....	.....	.....	.....	.....	.....	.....	104,209.10†
..	.....	104,209.10	.....	.....	.....	.....	.....	.....	.....	.....	.....	104,209.10
..	.....	.....	.....	.....	78.60†	296.98	1,331.80†	2,135.84†	2,965.55†	3,282.94†	1,101.06	8,396.69†
28	628,363.42	461,784.41	851,557.02	868,338.79	468,956.36	1,868,389.47	3,029,778.06	1,552,350.21	1,310,644.82	28,627,207.83	3,570,655.22	49,056,111.24
35	3,818,085.63	6,446,449.05	6,908,233.46	7,759,790.48	8,628,129.27	9,097,085.63	10,965,475.10	13,995,253.16	15,547,603.37	16,858,248.19	45,485,456.02	.....
63	6,446,449.05	6,908,233.46	7,759,790.48	8,628,129.27	9,097,085.63	10,965,475.10	13,995,253.16	15,547,603.37	16,858,248.19	45,485,456.02	49,056,111.24	49,056,111.24

(c) Details of "General Equipment":

Office Furniture and Fixtures	$304,324.33
General Store Equipment	13,378.68
General Stable and Garage Equipment	271,125.88
General Tools and Implements	164,790.24
	753,619.13

The Central Union Telephone Company

Ohio Bell Telephone Company, December 31, 1920 (Property Located in State of Ohio)

	Balance to Dec. 31, 1919	Additions for year 1920	Total
.....	$177,903	$5,417.10	$183,320.10
.....	883,800	134,044.00	1,017,844.00
.....	1,383,560	270,037.30	1,653,597.30
.....	3,702,839	312,292.70	4,015,131.70
.....	106,219	31,448.63	137,667.63
.....	1,143,053	212,732.57	1,355,785.57
.....	600,811	79,209.68	680,020.68
.....	26,647	4,641.67	31,288.67
.....	486,221	80,633.57	566,854.57
.....	27,404	203.13†	27,200.87
.....	2,700,761	156,271.25	2,857,032.25
.....	2,809,057	331,106.17	3,140,163.17
.....	1,515,813	141,799.46	1,657,612.46
.....	1,649,365	151,153.12	1,800,518.12
.....	2,031,581	186,868.90	2,218,449.90
.....	2,577	28.83	2,605.83
.....	2,228,697	106,035.71	2,334,732.71
.....	91,118	6,940.62	98,058.62
.....	1,562,570	117,152.65	1,679,722.65
.....	616	2,285.42	2,901.42
.....	79,045	2,559.53	81,604.53
.....	6,354	.....	6,354.00
.....	96,638	24,737.17	121,375.17
.....	6,529	104.61	6,633.61
.....	127,009	22,034.50	149,043.50
.....	76,033	26,192.62	102,225.62
.....	.....	10,823.19	10,823.19
.....	101,965	486,183.39	588,148.39
.....	23,624,185	2,902,531.23	26,526,716.23

[fols. 11050-11051]

The Middletown Telephone Company

Property and Plant Account by Years from December 31, 1908, to November 30, 1921

Classification	Balance Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Ye Dec
Right of Way, Land and Buildings:											
Right of Way	$	$	$	$	$	$	$	$114.00	$	$	$
Real Estate	9,050.00	7,541.58	85.91	301.24	347.08	17,325.81†					
Land						3,500.00					
Buildings						13,825.81					
Total Right of Way, Land and Buildings	9,050.00‡	7,541.58‡	85.91‡	301.24‡	347.08‡			114.00‡			
Central Office Equipment:											
Central Office Equipment	25,110.15	25,110.15†		17,292.84	619.04	251.34	6.75†		28.28†	91.33†	
Central Office Telephone Equipment							2,032.49	143.90	541.41	8,936.71	3
Other Equipment of Central Offices							1.80	4.60	61.77	46.55	
Total Central Office Equipment	25,110.15‡	25,110.15†		17,292.84‡	619.04‡	251.34‡	2,027.54‡	148.50‡	574.90‡	8,891.93‡	3
Station Equipment:											
Station Equipment					27,162.41	5,311.85	4,508.12†	5,442.77†	5,202.46†	6,182.47†	4
Station Apparatus							6,111.45	6,593.95	8,812.05	10,929.95	7
Station Installations							1,762.35	1,452.55	1,971.46	2,025.65	2
Interior Block Wires							168.78	164.98	46.96	111.57	
Private Branch Exchanges							112.39	1,037.72	304.41	993.90	2
Booths and Special Fittings							193.34	16.75	35.00		
Total Station Equipment					27,162.41‡	5,311.85‡	3,840.10‡	3,823.18‡	5,967.42‡	7,878.60‡	8
Exchange Lines:											
Exchange Aerial Lines	45,471.55	45,471.55†		5,956.26	55,652.64	1,850.86	7,865.17†	5,362.62†	4,547.33†	1,866.27†	
Exchange Pole Lines							2,749.59	804.22	468.34	980.42	
Exchange Aerial Cable							13,637.40	5,021.22	2,703.04	4,234.88	
Exchange Aerial Wire							4,560.06	3,258.40	4,043.08	5,105.73	2
Exchange Underground Conduit	16,131.29	16,131.29†		469.48	17,532.48		7,484.16	32.93	9.24	305.32	
Exchange Underground Cable				7,069.30			5,187.14	357.77	11.10	190.57	
Total Exchange Lines	61,602.84‡	61,602.84†		13,495.04‡	73,185.12‡	1,850.86‡	25,753.18‡	4,111.92‡	2,687.47‡	8,950.65‡	
Toll Lines:											
Toll Pole Lines							2.26				
Toll Aerial Wire	3,203.46	3,203.46†		154.23	2,236.10	1.88	56.13				
Total Toll Lines	3,203.46‡	3,203.46†		154.23‡	2,236.10‡	1.88‡	58.39‡				
General Equipment:											
Office Furniture and Fixtures	1,286.85	118.08	82.25	318.25	223.90†	192.29	522.40	65.25	27.20	86.00	
General Shop Equipment							6.96				
General Store Equipment							9.95		44.65		
General Stable and Garage Equipment	382.45	18.70	230.57	36.01	585.12	262.45	177.47	29.80	786.66	506.77	
General Tools and Implements							173.40	57.29	65.62	79.49	
Total General Equipment	1,669.30‡	136.78‡	312.82‡	354.26‡	361.22‡	454.74‡	890.18‡	152.34‡	924.13‡	672.26‡	
Construction		92,668.55	3,863.23	96,531.78†							
Total	100,635.75	10,430.46	4,261.96	64,934.17†	103,910.97	7,870.67	32,569.39	8,349.94	10,153.92	26,393.44	1
Total at Beginning of Period		100,635.75	111,066.21	115,328.17	50,394.00	154,304.97	162,175.64	194,745.03	203,094.97	213,248.89	23
Total at End of Period	100,635.75	111,066.21	115,328.17	50,394.00	154,304.97	162,175.64	194,745.03	203,094.97	213,248.89	239,642.33	25

[† Red in copy.]

[‡ Blue in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Middletown Telephone Company

Property and Plant Account by Years from December 31, 1908, to November 30, 1921

Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year ended Dec. 31, 1920	Period ended Nov. 30, 1921	Total Nov. 30, 1921
$	$	$	$	$	$	$114.00	$	$	$	$	$40.00	$	$154.00
7,541.58	85.91	301.24	347.08	17,325.81†									
				3,500.00									3,500.00
				13,825.81							4,671.22	1,166.00	19,663.03
7,541.58‡	85.91‡	301.24‡	347.08‡			114.00‡					4,711.22‡	1,166.00‡	23,317.03‡
25,110.15†		17,292.84	619.04	251.34	6.75†		28.28†	91.33†	34.09†	18,002.77†			
					2,032.49	143.90	541.41	8,936.71	3,200.65	18,720.02	9.41	116.64	33,701.23
					1.80	4.60	61.77	46.55	257.73	420.70		166.25	959.40
25,110.15†		17,292.84‡	619.04‡	251.34‡	2,027.54‡	148.50‡	574.90‡	8,891.93‡	3,424.29‡	1,137.95‡	9.41‡	282.89‡	34,660.63‡
			27,162.41	5,311.85	4,508.12†	5,442.77†	5,202.46†	6,182.47†	4,837.55†	6,300.89†			
					6,111.45	6,593.95	8,812.05	10,929.95	7,448.02	5,206.28	1,692.23	448.01	47,241.94
					1,762.35	1,452.55	1,971.46	2,025.65	2,803.31	345.11	1,030.12	2,618.22	14,008.77
					168.78	164.98	46.96	111.57		36.11			528.40
					112.30	1,037.72	304.41	993.90	2,663.95	263.70	57.50	840.59	6,274.07
					193.34	16.75	35.00			39.18	2.36		286.63
			27,162.41‡	5,311.85‡	3,840.10‡	3,823.18‡	5,967.42‡	7,878.60‡	8,077.73‡	410.51†	2,782.21‡	3,906.82‡	68,339.81‡
45,471.55†		5,956.26	55,652.64	1,850.86	7,865.17†	5,362.62†	4,547.33†	1,866.27†	971.73†	42,846.64†			
					2,749.59	804.22	468.34	980.42	101.34	19,139.27	128.44	7,622.74	31,994.36
					13,637.40	5,021.22	2,703.04	4,234.88	8.42	14,764.87	479.04†	18,980.18	58,870.97
					4,560.06	3,258.40	4,043.08	5,105.73	2,686.52	12,776.94	2,044.01	3,434.87	37,909.61
16,131.29†		469.48	17,532.48		7,484.16	32.93	9.24	305.32		3,541.70	51.53	1,710.97	31,137.81
		7,069.30			5,187.14	357.77	11.10	190.57		7,538.19	12,912.40	5,601.46	38,867.93
61,602.84†		13,495.04‡	73,185.12‡	1,850.86‡	25,753.18‡	4,111.92‡	2,687.47‡	8,950.65‡	1,824.55‡	14,914.33‡	14,657.34‡	37,350.22‡	198,780.68‡
					2.26					2.26†	297.98		297.98
3,203.46†		154.23	2,236.10	1.88	56.13								2,448.34
3,203.46†		154.23‡	2,236.10‡	1.88‡	58.39‡					2.26†	297.98‡		2,746.32‡
118.08	82.25	318.25	223.90†	192.29	522.40	65.25	27.20	86.00	575.55	1,564.16†	40.25	85.85†	1,440.46
					6.96				41.04			48.00†	
					9.95		44.65		191.15				245.75
18.70	230.57	36.01	585.12	262.45	177.47	29.80	786.66	506.77	680.50†	1,283.60		98.90	3,718.00
					173.40	57.29	65.62	79.49	629.93			319.98	1,325.71
136.78‡	312.82‡	354.26‡	361.22‡	454.74‡	890.18‡	152.34‡	924.13‡	672.26‡	757.17‡	280.56†	40.25‡	285.03‡	6,729.92‡
92,668.55	3,863.23	96,531.78†											
10,430.46	4,261.96	64,934.17†	103,910.97	7,870.67	32,569.39	8,349.94	10,153.92	26,393.44	14,083.74	15,358.95	22,498.41	42,990.96	334,574.39
100,635.75	111,066.21	115,328.17	50,394.00	154,304.97	162,175.64	194,745.03	203,094.97	213,248.89	239,642.33	253,726.07	269,085.02	291,583.43	
111,066.21	115,328.17	50,394.00	154,304.97	162,175.64	194,745.03	203,094.97	213,248.89	239,642.33	253,726.07	269,085.02	291,583.43	334,574.39	334,574.39

[fol. 11052] **The Chesapeake & Potomac Telephone Company of West Virginia**

Property and Plant Taken Over by The Ohio Bell Telephone Company, December 31, 1921 (Property Located in State of Ohio)

Classification	Amount
Franchises	$1,716.20
Other Intangible Capital	289,752.25
Right of Way	118,818.47
Land	27,088.56
Buildings	116,040.75
Central Office Telephone Equipment	475,397.67
Other Equipment of Central Offices	27,090.62
Station Apparatus	238,342.71
Station Installations	84,617.72
Interior Block Wires	2,692.13
Private Branch Exchanges	45,270.17
Booths and Special Fittings	4,886.16
Exchange Pole Lines	347,379.56
Exchange Aerial Cable	553,621.72
Exchange Aerial Wire	350,670.35
Exchange Underground Conduit	81,876.54
Exchange Underground Cable	114,768.03
Toll Pole Lines	435,330.59
Toll Aerial Cable	4,909.51
Toll Aerial Wire	245,686.10
Toll Underground Cable	2,950.80
Toll Submarine Cable	1,073.18
Furniture and Fixtures	6,487.33
General Store Equipment	1,582.87
General Stable and Garage Equipment	42,038.86
General Tools and Implements	11,675.78
Interest during Construction	3,472.17
Total	3,635,236.80

[fol. 11053] Sandusky Home Telephone Company

Property and Plant Taken Over by the Ohio Bell Telephone Company, January 31, 1922

Classification	Amount
Right of Way	$4,989.57
Land	11,845.84
Central Office Telephone Equipment	5,489.24
Other Equipment of Central Offices	281.06
Station Apparatus	12,015.08
Station Installations	3,032.23
Interior Block Wires	67.49
Private Branch Exchanges	483.54
Booths and Special Fittings	180.32
Exchange Pole Lines	53,166.76
Exchange Aerial Cable	24,563.07
Exchange Aerial Wire	10,962.36
Exchange Underground Conduit	5,958.68
Exchange Underground Cable	2,233.37
Toll Pole Lines	5,184.00
Toll Aerial Wire	1,903.95
Office Furniture and Fixtures	1,346.87
General Stable and Garage Equipment	820.01
General Tools and Implements	332.43
Total	144,855.87

(Here follow three pasters, side folios 11054-11055, 11056, 11057-11058, and 11059-11060)

[fols. 11054-11055]

The Springfield-Xenia Telephone Company

Property and Plant Account by Years from September 30, 1904,

Classification	Opening entry Sept. 30, 1904	Period ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	D
Springfield Construction	$830,000.00	$2,829.66†	$56,144.36	$31,222.26	$16,381.69	$9,315.33	$14,385.75	$14,872.65	$12,302.18	$12,574.68	$
Xenia Construction	250,000.00	13,794.49†	370.86	1,857.54	1,453.60	1,250.79	1,000.06	814.98	1,022.23	812.56	
Jamestown Construction	30,000.00	9,978.02†	1,304.64	473.08	197.08	351.63	379.49	2,493.55	351.35	349.40	
Yellow Springs Construction	12,000.00	3,923.10†	1,790.28	791.46	148.32	211.63	255.22	313.77	210.85	181.91	
Bowersville Construction	8,000.00	2,058.35†		122.43	13.50	10.00	11.25	182.94	17.84	576.54	
New Carlisle Construction									38,180.90	196.34	
Donnellsville Construction											
Christianburg Construction									20,094.00	195.33	
Spring Valley Construction			3,033.03	257.70	25.05	15.80	4.40	16.20	10.40		
Enon Construction						1,137.83	1,137.83†				
Franchises		15,000.00									
Buildings and Real Estate		25,000.00	38.85								
Right of Way											
Central Office Equipment											
Station Apparatus											
Station Installations											
Interior Block Wires											
Private Branch Exchanges											
Booths and Special Fittings											
Exchange Pole Lines											
Exchange Aerial Cable											
Exchange Aerial Wire											
Exchange Underground Conduit											
Exchange Underground Cable											
Toll Lines	10,000.00	4,000.00†									
Office Furniture and Fixtures		2,360.20	243.44	235.04	30.00	58.85	2.55	1.50	251.23	92.00	
Stable and Garage Equipment		425.00	246.00†	25.25	165.00		43.50		225.00	631.45	
Tools and Implements		496.70	121.52†	203.50	15.63	38.08	20.61	.50	7.10		
Engineering											
Total	1,140,000.00	6,698.28	62,557.94	35,188.26	18,429.87	12,389.94	14,965.00	18,696.09	72,673.08	15,610.21	
Total at Beginning of Period		1,140,000.00	1,146,698.28	1,209,256.22	1,244,444.48	1,262,874.35	1,275,264.29	1,290,229.29	1,308,925.38	1,381,598.46	
Total at End of Period	1,140,000.00	1,146,698.28	1,209,256.22	1,244,444.48	1,262,874.35	1,275,264.29	1,290,229.29	1,308,925.38	1,381,598.46	1,397,208.67	

[† Red in copy.]

[fol. 11056]

The Coshocton Telephone Company

Property and Plant Account by Years from September 30, 1918

Classification	Balance Sept. 30, 1918	Period ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year e Dec. 31,
Organization	$397.81	$4,901.60	$2,206.08	$
Other Intangible Capital	16.75	5,218.37	780.85†	
Right of Way	5,635.54		1.50	
Land			7,000.00	
Central Office Equipment	29,600.61	2,493.18	1,506.00	
Central Office Other Equipment	954.88	280.86	7.62	
Station Apparatus	21,531.05	2,935.63†	3,384.05†	1,7
Station Installations	5,392.92	60.56	23.80	3,5
Private Branch Exchanges	28.68	230.12	1,110.99	
Booths and Special Fittings	851.39			
Exchange Pole Lines	57,563.29	540.77	552.95†	2
Exchange Aerial Cable	24,497.62	5,191.67	61.63†	
Exchange Aerial Wire	31,807.58	284.47	774.48†	
Exchange Underground Conduit	266.65	203.65	9.53	
Exchange Underground Cable	523.55	458.84		
Toll Pole Lines	525.89			
Toll Aerial Wire	344.06			
Office Furniture and Fixtures	944.99	457.74	405.64	
General Store Equipment			93.43	
General Stable and Garage Equipment	666.00		689.69	3
General Tools and Implements		556.58	25.13†	
Total	181,549.26	17,992.78	7,475.19	4,8
Total at Beginning of Period		181,549.26	199,542.04	207,0
Total at End of Period	181,549.26	199,542.04	207,017.23	202,1

Vide Case, Hagenah Exhibit No. 1—Continued

Springfield-Xenia Telephone Company

unt by Years from September 30, 1904, to September 30, 1922

od 910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year ended Dec. 31, 1920	Year ended Dec. 31, 1921	Period ended Sept. 30, 1922	Total Sept. 30, 1922
.65	$12,302.18	$12,574.68	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$994,369.24
.98	1,022.23	812.56	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	244,788.13
.55	351.35	349.40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25,922.20
.77	210.85	181.91	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,980.34
.94	17.84	576.54	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,876.15
...	38,180.90	196.34	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38,377.24
...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
...	20,094.00	195.33	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,289.33
.20	10.40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,362.58
...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,000.00
...	.....	.....	.....	.....	10.24	.....	.....	.....	.....	63.12	.....	.....	25,112.21
...	.....	.....	9.43	.....	.....	.....	.....	.....	.....	.....	.....	5.00	14.43
...	.....	.....	655.70	767.05	647.12	660.71	229.13	254.22	22.03	17.64	9.82	1.50	3,264.92
...	.....	.....	1,445.24	1,890.83	1,505.69	1,675.30	1,737.41	1,289.48	338.51	335.21	33.77	50†	10,250.94
...	.....	.....	2,909.49	2,680.53	2,848.98	2,919.99	2,753.94	2,748.93	3,035.13	4,234.26	3,972.25	2,421.64	30,525.14
...	.....	.....	109.13	308.30	290.43	499.22	450.92	354.03	247.77	491.75	9.94	.....	2,761.49
...	.....	.....	300.36	56.37	312.99	1,237.14	880.95	1,140.50	932.17	909.31	79.15	8.00†	5,840.94
...	.....	.....	16.00	24.00	.....	98.57	104.29	181.64	18.53	.....	1.40	.....	444.43
...	.....	.....	1,575.32	3,020.64	2,577.74	844.25	692.45	236.17	202.94	831.44	285.47	115.30	10,381.72
...	.....	.....	154.54	1,660.53	737.56	99.77	308.17	433.21	379.11	627.25	126.80†	.....	4,273.34
...	.....	.....	3,222.08	2,300.15	3,362.34	4,115.45	4,338.41	3,688.25	4,830.66	5,342.38	2,829.40	1,236.64	35,265.76
...	.....	.....	1.13	.....	872.81	5.50	.....	.....	31.38	40.39	.....	.....	951.21
...	.....	.....	.....	.....	.....	8.50	.....	.....	56.72	389.38	.....	.....	454.60
...	.....	.....	.....	.....	.....	.....	.....	.....	34.41	.....	.....	.....	6,034.41
.50	251.23	92.00	28.23	148.22	22.39	.....	165.60	192.88	168.78	4.05	24.00	.....	4,028.96
	225.00	631.45	515.00	244.42	597.68	.....	1,906.62	350.00	389.73	969.24	.....	597.00	6,838.89
.50	7.10	.....	71.77	2.06	20.66	.....	.....	.....	.....	.....	.....	.....	755.09
...	.....	.....	.....	5.00	.....	.....	.....	.....	.....	.....	.....	.....	5.00
.09	72,673.08	15,610.21	11,013.42	13,108.10	13,806.63	12,164.40	13,567.89	10,869.31	10,687.87	14,255.42	7,118.40	4,368.58	1,508,168.69
.29	1,308,925.38	1,381,598.46	1,397,208.67	1,408,222.09	1,421,330.19	1,435,136.82	1,447,301.22	1,460,869.11	1,471,738.42	1,482,426.29	1,496,681.71	1,503,800.11	.....
.38	1,381,598.46	1,397,208.67	1,408,222.09	1,421,330.19	1,435,136.82	1,447,301.22	1,460,869.11	1,471,738.42	1,482,426.29	1,496,681.71	1,503,800.11	1,508,168.69	1,508,168.69

The Coshocton Telephone Company

unt by Years from September 30, 1918, to November 30, 1922

Period ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year ended Dec. 31, 1920	Year ended Dec. 31, 1921	Period ended Nov. 30, 1922	Total Nov. 30, 1922
$4,901.60	$2,206.08	$.....	$.....	$7,505.49†	$.....
5,218.37	780.85†	.....	.....	4,454.27†	.....
.....	1.50	.....	.....	137.33	5,774.37
.....	7,000.00	.....	.....	3,496.86†	3,503.14
2,493.18	1,506.00	34.24	285.31	744.91	34,664.25
280.86	7.62	.....	58.30	85.01	1,386.67
2,935.63†	3,384.05†	1,744.04†	2,899.99†	1,477.23	12,044.57
60.56	23.80	3,522.03†	272.06	1,582.69†	644.62
280.12	1,110.99	.....	.....	.70	1,420.49
.....	.....	.....	3.49	20.75	875.63
540.77	552.95†	253.46†	3,949.66	5,602.99	66,850.30
5,191.67	61.63†	31.04	3,620.57	9,078.32	42,357.59
284.47	774.48†	10.37	339.20	1,265.71	32,932.85
203.65	9.53	.....	63.14	13.70	556.67
458.84	.....	75.88	50.29	116.50	1,225.06
.....	.....	.....	.....	12.82	538.71
.....	.....	.....	.....	8.39	352.45
457.74	405.64	65.90	12.00	782.06†	1,104.21
.....	93.43	.....	.....	93.43†	.....
.....	689.69	335.00	1,042.19	175.88†	2,557.00
556.58	25.13†	95.91	150.35	128.01†	649.70
17,992.78	7,475.19	4,871.19†	6,946.57	345.67	209,438.28
181,549.26	199,542.04	207,017.23	202,146.04	209,092.61	.....
199,542.04	207,017.23	202,146.04	209,092.61	209,438.28	209,438.28

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fols. 11057-11058]

The Franklin County Telephone Company

Property and Plant Account by Years from December 31, 1901, to July 23, 1914, and for the Period from July 23, 1914, to December 31, 192

Classification	Balance Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911
Leased Company Investment	$	$	$	$	$	$103,453.41	$	$	$	$	$
Right of Way											
Central Office Telephone Equipment											
Switchboard	3,831.63	1,189.52	1,311.32	457.75	308.28	2,245.52†	788.56	363.43	614.32	450.26	22.55†
Station Apparatus											
Telephones	6,331.07	3,061.59	3,074.81	2,905.08	6,072.84	17,203.81†	4,962.92	2,549.28	1,371.05	1,203.73	1,393.82
Station Installations											
Interior Wire and Fittings	946.89	505.84	390.63	209.04	476.01	1,746.13†	728.48	599.71	556.51	380.22	326.24
Pay Station Equipment							153.58	18.25	7.50	25.36	22.65
Private Branch Exchanges											
Booths and Special Fittings											
Pole Lines	21,870.65	7,711.90	7,401.88	5,367.66	12,997.38	42,480.35†	6,483.21	6,832.72	4,700.83	2,679.08	1,813.82
Wire and Cable	17,502.31	16,179.16	6,521.20	8,268.96	18,487.64	48,825.75†	5,947.91				
Cable							3,123.66	1,650.32	1,612.92	142.31	.57
Line Wire							3,349.41	8,539.52	5,128.80	5,122.32	3,381.45
Exchange Aerial Cable											
Exchange Aerial Wire											
Exchange Underground Conduit											
Subway											
Exchange Underground Cable											
Furniture and Fixtures	987.06	285.24	420.04	145.74	35.13	1,809.86†	66.59	15.73			3.75
Stable and Garage											
Tools and Implements	314.68	63.01	77.10	107.72	336.31	786.53†	91.97	12.27	25.73	3.70	2.40
Miscellaneous Construction							384.90	78.80	40.42		
Interest during Construction											
Total	51,784.29	28,996.26	19,196.98	17,461.95	38,713.59	11,644.54†	26,081.19	20,660.03	14,058.08	10,006.98	6,922.15
Total at Beginning of Period		51,784.29	80,780.55	99,977.53	117,439.48	156,153.07	144,508.53	170,589.72	191,249.75	205,307.83	215,314.81
Total at End of Period	51,784.29	80,780.55	99,977.53	117,439.48	156,153.07	144,508.53	170,589.72	191,249.75	205,307.83	215,314.81	222,236.96

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Franklin County Telephone Company

Property and Plant Account by Years from December 31, 1901, to July 23, 1914, and for the Period from July 23, 1914, to December 31, 1922

Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Additions from July 23, 1914 to Dec. 31, 1922	Total Dec. 31, 1922
$.....	$.....	$.....	$103,453.41	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$103,453.41
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15.00	.....	.....	15.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	807.54	12.16	2,591.81	3,411.51
1,311.32	457.75	308.28	2,245.52†	788.56	363.43	614.32	450.26	22.55†	153.18	250.00†	.....	.....	6,950.18
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,707.56	1,744.12	15,922.33	19,374.01
3,074.81	2,905.08	6,072.84	17,203.81†	4,962.92	2,549.28	1,371.05	1,203.73	1,393.82	2,141.64	.....	.....	.....	17,864.02
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	782.17	389.80	3,063.69	4,235.66
390.63	209.04	476.01	1,746.13†	728.48	599.71	556.51	380.22	326.24	199.10	.....	.....	.....	3,572.54
.....	.....	.....	.....	153.58	18.25	7.50	25.36	22.65	33.00	.....	.....	.....	260.34
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.54	.54†	3.41	3.41
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14.33	.83	2.11	17.27
7,401.88	5,367.66	12,997.38	42,480.35†	6,483.21	6,832.72	4,700.83	2,679.08	1,813.82	229.02	70.00†	1,715.89	18,269.88	55,523.57
6,521.20	8,268.96	18,487.64	48,825.75†	5,947.91	.....	.....	.....	.....	.....	.....	.....	.....	24,081.43
.....	.....	.....	.....	3,123.66	1,650.32	1,612.92	142.31	.57	1,561.34	198.00†	.....	174.89	8,068.01
.....	.....	.....	.....	3,349.41	8,539.52	5,128.80	5,122.32	3,381.45	1,686.86	.....	.....	.....	27,208.36
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,074.59	5.50	8,934.22	10,014.31
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,552.23	2,344.52	24,403.27	29,300.02
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4.46	.....	378.09	382.55
.....	.....	.....	.....	.....	.....	.....	.....	.....	1.80	.....	.....	.....	1.80
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14.46	.....	.....	14.46
420.04	145.74	35.13	1,809.86†	66.59	15.73	.....	.....	3.75	.....	12.65	.....	15.06†	147.01
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,162.34	3,162.34
77.10	107.72	336.31	786.53†	91.97	12.27	25.73	3.70	2.40	12.44	2.63	.65	628.98	893.06
.....	.....	.....	.....	384.90	78.80	40.42	.....	.....	.....	.....	.....	.....	504.12
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,480.04	2,480.04
19,196.98	17,461.95	38,713.59	11,644.54†	26,081.19	20,660.03	14,058.08	10,006.98	6,922.15	6,018.38	6,470.16	6,212.93	80,000.00	320,938.43
80,780.55	99,977.53	117,439.48	156,153.07	144,508.53	170,589.72	191,249.75	205,307.83	215,314.81	222,236.96	228,255.34	234,725.50	240,938.43	.....
99,977.53	117,439.48	156,153.07	144,508.53	170,589.72	191,249.75	205,307.83	215,314.81	222,236.96	228,255.34	234,725.50	240,938.43	320,938.43	320,938.43

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fols. 11059-11060]

The Gallia Telephone Company

Property and Plant Account by Years from January 1, 1913, to December 31, 1922

Classification	Opening entry Jan. 1, 1913	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year ended Dec. 31, 1920	Year ended Dec. 31, 1921
Construction	$105,406.21	$1,558.21	$106,964.42†	$.....	$.....	$.....	$.....	$.....	$.....	$.....
Central Office Equipment	.....	.....	.....	74.53	74.53†	.....	.....	.....	.....	.....
Station Equipment	2.78	183.01	185.79†	.....	.....	.....	.....	.....	.....	.....
Exchange Aerial Lines	2,216.37	108.35†	2,108.02†	83.35	83.35†	.....	.....	.....	.....	.....
General Equipment	1,338.47	73.20	1,411.67†	.....	.....	.....	.....	.....	.....	.....
Plant and Equipment	.....	.....	109,790.47	.....	809.86†	1,010.21†	2,750.91†	2,097.90†	1,341.17†	1,043.26†
Land and Buildings	5,036.35	.....	.....	5,036.35†	.....	.....	.....	.....	.....	.....
Land	.....	.....	.....	786.35	.....	.....	.....	.....	.....	.....
Buildings	.....	.....	.....	4,250.00	.....	.....	.....	.....	.60	4.41
Central Office Equipment	.....	.....	.....	.....	204.53	384.08	14.90	100.59	369.72	79.89
Station Apparatus	.....	.....	.....	.....	816.52	981.49	814.76	958.75	1,725.79	144.79
Station Equipment	.....	.....	.....	.....	165.93	331.16	539.37	182.19	352.41	1,345.64
Exchange Pole Lines	.....	.....	.....	.....	31.71	.60	.....	9.23	.....	186.00
Exchange Aerial Cable	.....	.....	.....	.....	71.88	.....	9.81	.94	414.47	3,762.97
Exchange Aerial Wire	.....	.....	.....	.....	370.17	408.48	460.79	505.25	762.40	677.63
Furniture and Fixtures	.....	.....	.....	42.61	25.65	.....	798.96	.....	.....	75.34
General Store Equipment	.....	.....	.....	2.75	2.75†	.....	50.00	.....	.....	.....
General Stable and Garage Equipment	.....	.....	.....	.....	.....	.....	65.00	.....	.....	466.07
General Tools and Implements	.....	.....	.....	.....	21.05	39.75	98.80	.....	3.50	26.52
Total	114,000.18	1,706.07	879.43†	203.24	736.95	1,135.35	101.48	340.95†	2,287.72	5,726.00
Total at Beginning of Period	.....	114,000.18	115,706.25	114,826.82	115,030.06	115,767.01	116,902.36	117,003.84	116,662.89	118,950.61
Total at End of Period	114,000.18	115,706.25	114,826.82	115,030.06	115,767.01	116,902.36	117,003.84	116,662.89	118,950.61	124,676.61

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Gallia Telephone Company

Property and Plant Account by Years from January 1, 1913, to December 31, 1922

	Opening entry Jan. 1, 1913	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year ended Dec. 31, 1920	Year ended Dec. 31, 1921	Year ended Dec. 31, 1922	Total Dec. 31, 1922
.....	$105,406.21	$1,558.21	$106,964.42†	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....
.....	.....	.....	.....	74.53	74.53†	.....	.....	.....	.....	.....	.....	.....
.....	2.78	183.01	185.79†	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	2,216.37	108.35†	2,108.02†	83.35	83.35†	.....	.....	.....	.....	.....	.....	.....
.....	1,338.47	73.20	1,411.67†	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	109,790.47	.....	809.86†	1,010.21†	2,750.91†	2,097.90†	1,341.17†	1,043.26†	5,956.45	94,780.71
.....	5,036.35	.....	.....	5,036.35†	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	786.35	.....	.....	.....	.....	.....	.....	.....	786.35
.....	.....	.....	.....	4,250.00	.....	.....	.....	.....	.60	4.41	.....	4,255.01
.....	.....	.....	.....	.....	204.53	384.08	14.90	100.59	369.72	79.89	363.19	1,516.90
.....	.....	.....	.....	.....	816.52	981.49	814.76	958.75	1,725.79	144.79	919.49	6,361.59
.....	.....	.....	.....	.....	165.93	331.16	539.37	182.19	352.41	1,345.64	449.12	3,365.82
.....	.....	.....	.....	.....	31.71	.60	.....	9.23	.....	186.00	246.12	473.66
.....	.....	.....	.....	.....	71.88	.....	9.81	.94	414.47	3,762.97	985.65	5,245.72
.....	.....	.....	.....	.....	370.17	408.48	460.79	505.25	762.40	677.63	986.77	4,171.49
.....	.....	.....	.....	42.61	25.65	.....	798.96	.....	.....	75.34	103.56†	839.00
.....	.....	.....	.....	2.75	2.75†	.....	50.00	.....	.....	.....	50.00†	.....
oment.....	.....	.....	.....	.....	.....	.....	65.00	.....	.....	466.07	570.00	1,101.07
.....	.....	.....	.....	.....	21.05	39.75	98.80	.....	3.50	26.52	.....	189.62
.....	114,000.18	1,706.07	879.43†	203.24	736.95	1,135.35	101.48	340.95†	2,287.72	5,726.00	1,589.67†	123,086.94
od.....	.....	114,000.18	115,706.25	114,826.82	115,030.06	115,767.01	116,902.36	117,003.84	116,662.89	118,950.61	124,676.61	.....
.....	114,000.18	115,706.25	114,826.82	115,030.06	115,767.01	116,902.36	117,003.84	116,662.89	118,950.61	124,676.61	123,086.94	123,086.94

[fol. 11061] The Montgomery County Telephone Company

Property and Plant Taken Over by The Ohio Bell Telephone Company, July 31, 1923

Classification	Amount
Right of Way	$2,569.69
Central Office Telephone Equipment	4,614.66
Other Equipment of Central Offices	233.69
Station Apparatus	8,019.80
Station Installations	1,668.33
Booths and Special Fittings	21.40
Exchange Pole Lines	46,007.93
Exchange Aerial Cable	1,610.13
Exchange Aerial Wire	13,897.90
Toll Pole Lines	7,614.06
Toll Aerial Wire	2,767.43
General Store Equipment	8.56
Interest during Construction	966.42
Total	90,000.00

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[fols. 11062-11063]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Ohio State Telephone Company

Property and Plant Account by Years From July 23, 1914, to September 20, 1921

Classification	Opening entry July 23, 1914	Period ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year ended Dec. 31, 1920
Organization	$.....	$47,026.67	$21,391.33	$37.20†	$120.00	$53,382.88	$.....	$.....
Other Intangible Capital	.....	.....	.....	.....	.....	68,720.95†	.....	25.00†
Total Intangible Capital	.....	47,026.67‡	21,391.33‡	37.20†	120.00‡	15,338.07†	.....	25.00†
Right of Way	.....	1,048.07	2,810.80	5,771.34	11,094.34	14,858.21	986.07	842.58
Land	.....	.....	15,163.91	25,006.90	27,555.76	24,748.20†	.....	.....
Buildings	.....	893.72	3,136.49	43,652.17	139,827.93	32,934.67	3,626.32	6,945.92
Total Right of Way, Land and Buildings	.....	1,941.79‡	21,111.20‡	74,430.41‡	178,478.03‡	23,044.68‡	4,612.39‡	7,788.50‡
Central Office Telephone Equipment	.....	13,834.84	27,393.95	335,368.91	244,659.04	206,160.03	46,110.62	21,492.91
Other Equipment of Central Offices	.....	808.06	2,367.04	8,548.05	2,969.52	3,653.13	6,266.30	3,509.56
Total Central Office Equipment	.....	14,642.90‡	29,760.99‡	343,916.96‡	247,628.56‡	209,813.16‡	52,376.92‡	25,002.47‡
Station Apparatus	.....	82,613.92	258,103.98	451,595.39	447,666.82	357,839.53	277,529.52	349,584.78
Station Installations	.....	2,377.41	46,860.49	91,898.93	108,242.62	99,709.74	91,924.24	117,187.65
Interior Block Wires	.....	426.42	802.99	172.88	863.55	1,329.79	930.15	1,818.40
Private Branch Exchanges	.....	8,663.48	28,152.68	61,143.80	111,780.29	111,866.11	101,780.58	176,649.87
Booths and Special Fittings	.....	744.22	2,446.49	4,206.03	2,469.94	1,284.35	772.32	1,547.46
Total Station Equipment	.....	94,825.45‡	336,366.63‡	609,017.03‡	671,023.22‡	572,029.52‡	472,936.81‡	646,788.16‡
Exchange Pole Lines	.....	7,446.74	50,720.09	81,052.14	91,676.98	198,663.86	23,705.25	34,084.80
Exchange Aerial Cable	.....	5,231.95	85,475.82	186,974.25	257,940.47	195,699.07	31,229.45	26,066.40
Exchange Aerial Wire	.....	32,951.77	118,270.46	273,572.89	337,129.26	284,125.10	189,336.61	264,673.97
Exchange Underground Conduit	.....	4,240.12	46,186.53	82,395.64	164,513.01	51,260.32	9,974.39	23,101.61
Exchange Underground Cable	.....	13,838.40	83,607.69	134,610.57	276,398.30	141,685.04	30,218.48	22,999.92
Exchange Submarine Cable	.....	5.00	.....	43.70	3.47	.....	.....	54.00
Total Exchange Lines	.....	63,713.98‡	384,260.59‡	758,649.19‡	1,127,661.49‡	871,433.39‡	284,524.18‡	370,980.70‡
Toll Pole Lines	.....	13,450.16	46,373.81	26,213.23	25,494.88	42,351.06	42,846.07	40,836.65
Toll Aerial Cable	.....	58.01	1,788.00	750.21	521.18	1,020.20	59.13	614.70
Toll Aerial Wire	.....	37,953.46	104,354.74	18,014.77	26,030.51	24,344.10	13,707.92	25,032.98
Toll Underground Conduit	.....	5.17	.....	43.30	4,318.32	.....	111.07	.....
Toll Underground Cable	.....	26.93	726.14	3,294.29	26,843.51	227.57	1,756.07	217.52
Total Toll Lines	.....	51,493.73‡	153,242.69‡	48,315.80‡	83,208.40‡	67,942.93‡	58,480.26‡	66,701.85‡
Office Furniture and Fixtures	.....	3,097.21	35,583.15	16,258.41	5,686.69	5,090.94	4,179.02	5,195.15
General Shop Equipment	.....	10.75	63.11	305.91	39.43	68.84	71.20	50.00
General Store Equipment	.....	.....	318.39	409.93	67.78	141.22	16.73	99.00
General Stable and Garage Equipment	.....	7,137.03	53,510.38	12,467.37	10,897.23†	1,091.52†	16,278.34	8,659.10
General Tools and Implements	.....	2,376.44	21,859.82	10,071.24	6,120.17	2,522.58	2,082.31	6,545.64
Total General Equipment	.....	12,621.43‡	111,334.85‡	39,512.86‡	1,016.84‡	6,732.06‡	22,627.60‡	20,548.87‡
Interest during Construction	.....	.....	48,262.67	45,609.17	43,040.88	16,497.29	.....	.....
Engineering and Superintendence	.....	10,509.25	38,811.77	61,941.40	50,895.51	42,754.97	4,069.59	2,094.27
Miscellaneous Construction Expenditures	.....	.....	62,062.11	71,799.55	40,913.56	22,472.50	.....	3,035.00
Unappraised Property Purchased	.....	.....	785,403.78	.....	.....	.....	.....	.....
Construction Work in Process	.....	149,566.98	1,102,943.83	82,717.47	846,184.44†	365,717.74†	7,157.75	174,745.32
Fixed Capital Installed Prior to July 23, 1914	20,692,334.64	76,898.46†	405,019.42†	637,233.11†	756,968.55†	522,702.12†	424,481.12†	494,158.77†
Total	20,692,334.64	369,443.72	2,689,933.02	1,498,639.53	840,833.50	928,962.57	482,364.38	823,501.37
Total at Beginning of Period	.....	20,692,334.64	21,061,778.36	23,751,711.38	25,250,350.91	26,091,184.41	27,020,146.98	27,502,451.36
Total at End of Period	20,692,334.64	21,061,778.36	23,751,711.38	25,250,350.91	26,091,184.41	27,020,146.98	27,502,451.36	28,325,952.73

[† Red in copy.]

[‡ Blue in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Ohio State Telephone Company

Property and Plant Account by Years From July 23, 1914, to September 20, 1921

	Opening entry July 23, 1914	Period ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Year ended Dec. 31, 1918	Year ended Dec. 31, 1919	Year ended Dec. 31, 1920	Period ended Sept. 20, 1921	Total Sept. 20, 1921
	$	$47,026.67	$21,391.33	$37.20†	$120.00	$53,382.88	$	$	$	$121,883.68‡
						68,720.95†		25.00†		68,745.95
		47,026.67‡	21,391.33‡	37.20†	120.00‡	15,338.07†		25.00†		53,137.73‡
		1,048.07	2,810.80	5,771.34	11,094.34	14,858.21	986.07	842.58	666.49	38,077.90
			15,163.91	25,006.90	27,555.76	24,748.20†				42,978.37
		893.72	3,136.49	43,652.17	139,827.93	32,934.67	3,626.32	6,945.92	4,595.47†	226,421.75
uildings		1,941.79‡	21,111.20‡	74,430.41‡	178,478.03‡	23,044.68‡	4,612.39‡	7,788.50‡	3,928.98†	307,478.02‡
		13,834.84	27,393.95	335,368.91	244,659.64	206,160.03	46,110.62	21,492.91	140,405.93	1,035,426.23
		808.06	2,367.04	8,548.05	2,969.52	3,653.13	6,266.30	3,509.56	1,047.84	29,169.50
		14,642.90‡	29,760.99‡	343,916.96‡	247,628.56‡	209,813.16‡	52,376.92‡	25,002.47‡	141,453.77‡	1,064,595.73‡
		82,613.92	258,103.98	451,595.39	447,666.82	357,839.53	277,529.52	349,584.78	232,840.31	2,457,774.25
		2,377.41	46,860.49	91,898.93	108,242.62	99,709.74	91,924.24	117,187.65	82,485.68	640,686.76
		426.42	802.99	172.88	863.55	1,329.79	930.15	1,818.40	673.62	7,017.80
		8,663.48	28,152.68	61,143.80	111,780.29	111,866.11	101,780.58	176,649.87	119,687.24	719,724.05
		744.22	2,446.49	4,206.03	2,469.94	1,284.35	772.32	1,547.46	617.98	14,088.79
		94,825.45‡	336,366.63‡	609,017.03‡	671,023.22‡	572,029.52‡	472,936.81‡	646,788.16‡	436,304.83‡	3,839,291.65‡
		7,446.74	50,720.09	81,052.14	91,676.98	198,663.86	23,765.25	34,084.80	47,703.68	535,113.54
		5,231.95	85,475.82	186,974.25	257,940.47	195,699.07	31,229.45	26,066.40	99,912.16	888,529.57
		32,951.77	118,270.46	273,572.89	337,129.26	284,125.10	189,336.61	264,673.97	131,217.46	1,631,277.52
		4,240.12	46,186.53	82,395.64	164,513.01	51,260.32	9,974.39	23,101.61	48,233.45	429,905.07
		13,838.40	83,607.69	134,610.57	276,398.30	141,685.04	30,218.48	22,999.92	74,715.95	778,074.35
		5.00		43.70	3.47			54.00	31.50	137.67
		63,713.98‡	384,260.59‡	758,649.19‡	1,127,661.49‡	871,433.39‡	284,524.18‡	370,980.70‡	401,814.20‡	4,263,087.72‡
		13,450.16	46,373.81	26,213.23	25,494.88	42,351.06	42,846.07	40,836.65	49,905.36	287,471.22
		58.01	1,788.00	750.21	521.18	1,020.20	59.13	614.70	1,486.34	6,297.77
		37,953.46	104,354.74	18,014.77	26,030.51	24,344.10	13,707.92	25,032.98	14,269.75	263,708.23
		5.17		43.30	4,318.32		111.07		243.26	4,721.12
		26.93	726.14	3,294.29	26,843.51	227.57	1,756.07	217.52	4,953.49	38,045.52
		51,493.73‡	153,242.69‡	48,315.80‡	83,208.40‡	67,942.93‡	58,480.26‡	66,701.85‡	70,858.20‡	600,243.86‡
		3,097.21	35,583.15	16,258.41	5,686.69	5,090.94	4,179.02	5,195.13	1,051.51	76,142.06
		10.75	63.11	305.91	39.43	68.84	71.20	50.00	13.21	622.45
			318.39	409.93	67.78	141.22	16.73	99.00		1,053.05
		7,137.03	53,510.38	12,467.37	10,897.23†	1,091.52†	16,278.34	8,659.10	22,209.79†	63,853.68
		2,376.44	21,859.82	10,071.24	6,120.17	2,522.58	2,082.31	6,545.64	1,404.98	52,983.18
		12,621.43‡	111,334.85‡	39,512.86‡	1,016.84‡	6,732.06‡	22,627.60‡	20,548.87‡	19,740.09†	194,654.42‡
			48,262.67	45,609.17	43,040.88	16,497.29				153,410.01
		10,509.25	38,811.77	61,941.40	50,895.51	42,754.97	4,069.59	2,094.27	1,242.94	212,319.70
			62,062.11	71,799.55	40,913.56	22,472.50		3,035.00	3,035.00†	197,247.72
			785,403.78						48,207.26	833,611.04
		149,566.98	1,102,943.83	82,717.47	846,184.44†	365,717.74†	7,157.75	174,745.32	131,017.62†	174,211.55
1914	20,692,334.64	76,898.46†	405,019.42†	637,233.11†	758,968.55†	522,702.12†	424,481.12†	494,158.77†	484,291.07†	16,890,582.02
	20,692,334.64	369,443.72	2,689,933.02	1,498,639.53	840,833.50	928,962.57	482,304.38	823,501.37	457,868.44	28,783,821.17
d		20,692,334.64	21,061,778.36	23,751,711.38	25,250,350.91	26,091,184.41	27,020,146.98	27,502,451.36	28,325,952.73	
	20,692,334.64	21,061,778.36	23,751,711.38	25,250,350.91	26,091,184.41	27,020,146.98	27,502,451.36	28,325,952.73	28,783,821.17	28,783,821.17

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fols. 11064-11065]

The Ohio State Telephone Company

Reconciliation of Opening Entry in Property and Plant Account as of July 2

Balances in Property and Plant Accounts of Constituent Companies at th

Classification	Total	Undistributed	The Citizens Telephone and Message Company	The Columbiana County Telephone Company	The Columbus Citizens Telephone Company	The Cuyahoga Telephone Company	The Findlay Home Telephone Company	The Home Telephone Company of Dayton	Th Lanc Telep Com
Plant and Equipment Account per Balance Sheets of Companies at July 23, 1914	$21,869,123.82	$.....	$148,647.78	$616,617.02	$2,413,341.38	$6,199,886.91	$266,086.74	$1,563,592.77	$232,8
Adjustments:									
Transfers to Other Property Accounts:									
Real Estate and Buildings	1,048,282.45†	.....	.....	.....	30,003.32†	894,145.35†	.....	88,063.78†	.....
Equity in Main Exchange Building	46,076.26†	.....	.....	.....	46,076.26†	.....	.....	.....	.....
Depreciation on Garage Equipment	367.82	.....	.....	.....	209.52	.....	.....	.....	.....
Construction Work in Process	17,196.79	.....	.....	.....	.....	.....	.....	.....	.....
Furniture and Fixtures	1,793.62†	.....	.....	.....	.....	.....	.....	.....	.....
Net Transfers to Other Property Accts	1,078,587.72†	.....	.....	.....	75,870.06†	894,145.35†	.....	88,063.78†	
Exchange of Stocks:									
Common Stock Issued	5,206,000.00	525.00	.....	.....	600,000.00	1,500,000.00	.....	.....	.....
Preferred Stock Issued	4,850,000.00	2,675.00	.....	.....	1,052,100.00	1,437,350.00	.....	.....	.....
5% Series B Bonds Issued	1,500,000.00	128.89†	1,141.20	125.00	.....	.....	571.14	800,000.00	4,
Underlying Bonds Assumed	8,060,200.00	.....	11,500.00	46,000.00	649,000.00	2,676,000.00	50,000.00	250,000.00	27,
Stocks and Bonds of Constituent Companies:									
Common Stock Outstanding	8,726,500.00†	.....	50,000.00†	300,000.00†	750,000.00†	1,560,000.00†	150,000.00†	600,000.00†	100,
Common Stock Cancelled	1,429,430.88	.....	41,000.00	299,500.00	.....	.....	145,430.88	.....	74,
Preferred Stock Outstanding	4,239,950.00†	.....	7,700.00†	.....	802,100.00†	1,437,350.00†	15,300.00†	600,000.00†	23,
Preferred Stock Cancelled	287,450.00	.....	7,700.00	.....	.....	.....	15,300.00	.....	21,
Bonds Outstanding	8,429,500.00†	.....	50,000.00†	210,000.00†	649,000.00†	2,708,000.00†	90,000.00†	250,000.00†	50,
Bonds Cancelled	369,300.00	.....	38,500.00	164,000.00	.....	32,000.00	40,900.00	.....	22,
Net Exchange of Stocks	306,430.88‡	3,071.11‡	7,858.80†	375.00†	100,000.00‡	.....	3,997.98†	400,000.00†	23,
Sundry Adjustments:									
Unissued Securities	13,474.86†	4,062.36†	9,412.50†	.....	.....	.....	.....	.....	.....
Surplus	1,232,745.99†	350,000.00	13,583.65	81,370.95†	130,625.89†	99,176.29†	269.24	2,888.38	28,
Depreciation Reserves	1,442,089.50†	.....	.....	32,244.19†	334,862.71†	322,631.97†	7,583.73†	53,999.21†	6,
Contingent Liabilities:									
Franchise Tax	67,500.00	.....	.....	.....	67,500.00	.....	.....	.....	.....
Damages	44,050.00	.....	.....	.....	6,000.00	30,000.00	.....	.....	.....
Suspense Accounts	100,064.16	.....	200.00	500.00	6,665.56	82,284.19	200.00	1,561.66	
Materials and Supplies	65,796.15	.....	.....	.....	22,017.22	.....	.....	4,000.00	.....
Unclaimed Wages	123.90†	.....	.....	.....	.....	.....	.....	.....	.....
Investments	176,947.77	.....	.....	.....	90,938.43	3,906.02†	.....	7,892.11	.....
Stocks and Bonds	122,819.02†	.....	.....	.....	90,800.00†	.....	.....	.....	.....
Inter Company Accounts	9,387.07	9,387.07	.....	.....	.....	.....	.....	.....	.....
Accounts Payable	5,000.00	.....	.....	.....	.....	.....	.....	.....	.....
Prepayments	2,605.60	.....	7.33	172.15	584.93	.....	58.12	286.28	
Sundries	9,979.67	.....	.....	.....	.....	2,668.81	.....	.....	.....
Total Sundry Adjustments	2,329,922.85†	355,324.71‡	4,378.48‡	112,942.99†	362,582.46†	310,761.28†	7,056.37†	37,370.78†	34,
Reserves:									
Bond Discount	650,000.00	650,000.00	.....	.....	.....	.....	.....	.....	.....
Contingencies	23,932.18†	.....	.....	.....	24,865.05†	8,394.36†	.....	.....	.....
Miscellaneous Accounts Receivable	2,311.85	2,311.85	.....	.....	.....	.....	.....	.....	.....
Insurance	8,585.07†	.....	.....	.....	773.45†	111.38†	.....	5,470.19†	.....
Uncollectible Accounts	962.80	.....	.....	.....	.....	.....	.....	962.80	.....
Damages	1,000.00	.....	.....	.....	.....	.....	.....	.....	.....
Total Reserves	621,757.40‡	652,311.85‡	.....	.....	25,638.50†	8,505.74†	.....	4,507.39†	.....

[fols. 11066-11067]

Revenue and Expense:									
Accrued Real Estate and Personal Property Taxes	5,292.05	.....	41.65	164.43	1,840.48	.....	39.70	645.30	
Accrued Excise and Internal Revenue Taxes	1,228.03	.....	10.50	47.03	410.51	.....	14.75	132.00	
Accrued Rents	280.19	.....	.....	.....	280.19	.....	.....	.....	

Prepayments	2,605.60		7.33	172.15	584.93		58.12	286.28	
Sundries	9,979.67					2,668.81			
Total Sundry Adjustments	2,329,922.85†	355,329.71‡	4,378.48‡	112,942.99†	362,582.46†	310,761.28†	7,056.37†	37,370.78†	34
Reserves:									
Bond Discount	650,000.00	650,000.00							
Contingencies	23,932.18†				24,865.05†	8,394.36†			
Miscellaneous Accounts Receivable	2,311.85	2,311.85							
Insurance	8,585.07†				773.45†	111.38†		5,470.19†	
Uncollectible Accounts	962.80							962.80	
Damages	1,000.00								
Total Reserves	621,757.40‡	652,311.85‡			25,638.50†	8,505.74†		4,507.39†	
[fols. 11066-11067]									
Revenue and Expense:									
Accrued Real Estate and Personal Property Taxes	5,292.05		41.65	164.43	1,840.48		39.70	645.30	
Accrued Excise and Internal Revenue Taxes	1,228.03		10.50	47.03	410.51		14.75	132.00	
Accrued Rents	280.19				280.19				
Service Billed in Advance:									
Rents	62,383.95†		838.40†	3,513.52†	26,595.55†		1,253.08†	10,058.40†	1
Tolls	30,455.33†		139.33†	660.00†	806.67†		278.66†	880.00†	
Accrued Payrolls	17,603.14		182.61	741.88	2,625.00		245.77	2,346.60	
Uncollectible Accounts	21,924.03		122.43	1,712.00	1,288.91		601.35	6,689.14	
Total Revenue and Expense	46,511.84†		620.54†	1,508.18†	20,957.13†		630.17†	1,125.36†	
Interest, Dividends, etc.:									
Bond Interest	9,166.67	9,166.67							
Accrued Bond Interest	12,766.71		152.78	641.67	1,983.05		275.00	763.88	
Accrued Interest on Notes Payable	1,578.18				425.34			247.50	
Accrued Interest on Certificates of Deposit	125.09†								
Accrued Interest on Notes Receivable	26.28†								
Accrued Interest on Sinking Fund	208.11†								
Accrued Dividends	4,872.10†								
Unpaid Dividends	1,432.50†								
Unamortized Debt Discount and Expense	23,404.04								
Sinking Fund Liability	11,248.60								
Total Interest, Dividends, etc.	51,500.12‡	9,166.67‡	152.78‡	641.67‡	2,408.39‡		275.00‡	1,011.38‡	
Total Adjustments	2,475,334.01†	1,019,874.34‡	3,948.08†	114,184.50†	382,639.76†	1,213,412.37†	11,409.52†	530,055.93†	58
Adjusted Plant and Equipment	19,393,789.81	1,019,874.34	144,699.70	502,432.52	2,030,701.62	4,986,474.54	254,677.22	1,033,536.84	174
Other Property:									
Real Estate and Buildings:									
Transferred from Plant and Equipment	1,048,282.45				30,003.32	894,145.35		88,063.78	
Balance Sheets	129,579.98								
Equity in Building:									
Transferred from Plant and Equipment	46,076.26				46,076.26				
Office Furniture and Fixtures:									
Transferred from Plant and Equipment	1,793.62								
Balance Sheets	18,460.51				2,500.00	10,382.84		2,000.00	
Tools:									
Balance Sheets	11,932.82				3,000.00	5,501.23			
Stable and Garage:									
Balance Sheets	41,524.65			315.88	10,018.07	13,454.38		2,500.00	
Depreciation Charged to Plant and Equipment	367.82†				209.52†				
Organization Expense:									
Balance Sheets	1,133.87								
Miscellaneous	128.49	128.49							
Total Property of The Ohio State Telephone Company as of July 23, 1914	20,692,334.64	1,020,002.83	144,699.70	502,748.40	2,122,089.75	5,909,958.34	254,677.22	1,126,100.62	17
[fols. 11068-11069]									
Book Values per Statements of Property and Plant Accounts of Constituent Companies	22,087,818.57		148,647.78	616,932.90	2,428,859.45	6,229,225.36	266,066.74	1,568,092.77	22
Reduction in Book Value on Transfer to Ohio State Telephone Company	1,395,483.93†	1,020,002.83	3,948.08†	114,184.50†	306,769.70†	319,267.02†	11,409.52†	441,992.15†	5

[† Red in copy.]
[‡ Blue in copy.]

y Wide Case, Hagenah Exhibit No. 1—Continued

The Ohio State Telephone Company

ng Entry in Property and Plant Account as of July 23, 1914, with

and Plant Accounts of Constituent Companies at that Date

	The Findlay Home Telephone Company	The Home Telephone Company of Dayton	The Lancaster Telephone Company	The London Home Telephone Company	The Massillon Telephone Company	The Stark County Telephone Company	The Toledo Home Telephone Company	The United States Telephone Company	The Washington Home Telephone Company	The Youngstown Telephone Company	The Zanesville Telephone and Telegraph Company
	$266,086.74	$1,563,592.77	$232,868.53	$135,697.93	$225,857.85	$960,110.82	$3,039,187.85	$5,073,979.29	$161,541.08	$605,608.93	$226,098.94
5†		88,063.78†				22,230.00†		13,840.00†			
			14.67	12.23	11.00	33.00		58.67	12.23	16.50	
								17,196.79			
								1,793.62†			
5†		88,063.78†	14.67‡	12.23‡	11.00‡	22,197.00†		1,621.84‡	12.23‡	16.50‡	
				5,375.00				3,100,000.00	100.00		
				5,375.00			1,257,500.00	1,095,000.00			
	571.14	800,000.00	4,641.25		2,109.38	17,673.00		668,683.00		5,184.92	
	50,000.00	250,000.00	27,500.00		27,000.00	350,000.00	1,568,700.00	2,156,000.00	48,500.00	200,000.00	
†	150,000.00†	600,000.00†	100,000.00†	66,500.00†	75,000.00†	310,000.00†	1,257,500.00†	3,100,000.00†	62,500.00†	200,000.00†	205,000.00†
	145,430.88		74,000.00	55,750.00	63,750.00	282,600.00			62,400.00	200,000.00	205,000.00
†	15,300.00†	600,000.00†	23,400.00†	66,500.00†	48,400.00†	75,000.00†		1,095,000.00†		69,200.00†	
	15,300.00		21,300.00	55,750.00	48,400.00	75,000.00				64,000.00	
†	90,000.00†	250,000.00†	50,000.00†		75,000.00†	350,000.00†	1,593,000.00†	2,156,000.00†	48,500.00†	200,000.00†	
	40,000.00		22,500.00		48,000.00		24,300.00				
	3,997.98†	400,000.00†	23,458.75†	10,750.00†	9,140.62†	9,727.00†		668,683.06‡		15.08†	
†	269.24	2,888.38	28,602.18†	4,820.54†	21,909.15†	240,478.19†	661,801.36†	172,567.19†	24,998.41†	107,043.71†	26,093.40†
†	7,583.73†	53,999.21†	6,494.39†	1,000.00†	14,110.09†	97,072.88†	181,300.00†	301,058.19†	18,244.82†	46,486.86†	25,000.46†
							5,000.00	3,050.00			
	200.00	1,561.66	252.75	200.00	500.00	800.00		5,100.00	400.00	1,000.00	400.00
		4,000.00						39,778.93			
								123.90†			
2†		7,892.11					48,564.78	33,458.47			
						7,593.75†		24,425.27†			
							5,000.00				
	58.12	286.28	58.36	15.29	29.95	65.30	840.30	371.60	22.96	83.40	9.63
						2,817.20	5,166.91		673.25†		
8†	7,056.37†	37,370.78†	34,785.46†	5,605.25†	35,489.29†	341,462.32†	778,529.37†	416,415.55†	43,493.52†	152,447.17†	50,684.23†
6†							9,327.23				
8†		5,470.19†			549.74†			1,680.31†			
		962.80									
4†		4,507.39†			549.74†		1,000.00	1,680.31†			
							10,327.23‡				
	39.70	645.30	52.96	33.48	66.29	477.45		1,490.29	69.38	275.77	94.87
	14.75	132.00	16.66	10.52	19.90	120.91		348.33	25.84	59.38	11.70

							5,000.00				
	58.12	286.28	58.36	15.29	29.95	65.30	840.30	371.60	22.96	83.40	9.63
8.81						2,817.20	5,166.91		673.25†		
1.28†	7,056.37†	37,370.78†	34,785.46†	5,605.25†	35,489.29†	341,462.32†	778,529.37†	416,415.55†	43,493.52†	152,447.17†	50,684.23†
4.36†							9,327.23				
1.38†		5,470.19†			549.74†			1,680.31†			
		962.80									
							1,000.00				
5.74†		4,507.39†			549.74†		10,327.23‡	1,680.31†			
	39.70	645.30	52.96	33.48	66.29	477.45		1,490.29	69.38	275.77	94.87
	14.75	132.00	16.66	10.52	19.90	120.91		348.33	25.84	59.38	11.70
	1,253.08†	10,058.40†	1,250.87†	754.32†	1,501.94†	8,800.00†			1,940.03†	4,810.22†	1,067.62†
	278.66†	880.00†	286.00†	165.00†	311.67†	1,356.67†		24,200.00†	366.67†	696.66†	306.00†
	245.77	2,346.60	272.61	207.60	358.78	2,115.07		6,835.86	336.72	1,006.49	328.15
	601.35	6,689.14	971.31	2,377.23	253.11	424.03	3,000.00		133.40	787.36	3,563.76
	630.17†	1,125.36†	223.33†	1,709.51‡	1,115.53†	7,019.21†	3,000.00‡	15,525.52†	1,741.36†	3,377.88†	2,622.86‡
	275.00	763.88	152.78		229.17	1,069.44		6,587.78	177.83	733.33	
		247.50	18.32					868.70	18.32		
					14.67†	52.93†				30.58†	26.91†
								11.00†			15.28†
						208.11†					
							4,820.40†	51.70†			
				1,672.50†				240.00			
							23,404.04				
						5,611.10	5,637.50				
	275.00‡	1,011.38‡	171.10‡	1,672.50†	214.50‡	6,419.50‡	24,221.14‡	7,633.78‡	196.15‡	702.75‡	42.19†
2.37†	11,409.52†	530,055.93†	58,281.77†	16,306.01†	46,069.68†	373,986.03†	740,981.00†	244,317.24‡	15,026.50†	155,120.88†	48,103.56
4.54	254,677.22	1,033,536.84	174,586.76	119,391.92	179,788.17	586,124.79	2,298,206.85	5,318,296.53	116,514.58	450,488.05	177,995.38
5.35		88,063.78				22,230.00		13,840.00			
							129,579.98				
								1,793.62			
2.84		2,000.00	461.89				2,609.40	206.38		300.00	
1.23			155.79				2,975.80		300.00		
4.38		2,500.00	851.75	326.67	430.00	1,072.44	8,181.90	2,776.50	828.16	769.80	
			14.67†	12.23†	11.00†	33.00†		58.67†	12.23†	16.50†	
								1,133.87			
.34	254,677.22	1,126,100.62	176,041.52	119,706.36	180,207.17	609,394.23	2,441,553.03	5,337,988.23	117,630.51	451,541.35	177,995.38
.36	266,066.74	1,568,092.77	234,337.96	136,024.60	226,287.85	961,183.26	3,182,534.03	5,094,158.96	162,669.24	606,678.73	226,098.94
.02†	11,409.52†	441,992.15†	58,296.44†	16,318.24†	46,080.68†	351,789.03†	740,981.00†	243,829.27	45,038.73†	155,137.38†	48,103.56†

[fols. 11070-11071]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Citizens Telephone and Message Company

Property and Plant Account by Years from October 31, 1900, to July 23, 1914

Classification	Opening entry Oct. 31, 1900	Period ended Dec. 31, 1900	Year ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year en Dec. 31,
Capital Stock	$50,000 00	$	$	$	$	$	$	$	$	$	$
1st Mortgage Bonds	36,000 00			14,000 00	6,000 00†						
Construction		218 54	2,500 16	175 41†	1,307 24						
New Construction					3,138 92						
Country Construction					1,027 31	1,080 29	1,054 85	131 45	28 90†	46 47	1
City Construction						166 58†	76 17†	193 24	977 43	1,406 38	3,09
Furniture and Fixtures				319 00	5 00	17 50	5 30†	216 99†	5 28†	13 68†	
Tools				122 21	14 38	5 75	6 84	108 72†	7 04†	1 85	1
Construction Work in Process					4 00	554 58	558 58†	191 01	191 01†	25 80	29,97
Reserve Construction Company					8,356 80						
Losses on Bonds Sold to Reserve Construction Company					27 10	51 60	51 60	769 70			
Preferred Stock Discount									1,636 26		
Fees to Secretary of State									52 00		
Stock Subscriptions										303 63†	
Total	86,000 00	218 54	2,500 16	14,265 80	7,880 75	1,543 14	473 24	959 69	2,433 46	1,163 19	33,07
Total at Beginning of Period		86,000 00	86,218 54	88,718 70	102,984 50	110,865 25	112,408 39	112,881 63	113,841 32	116,274 78	117,43
Total at End of Period	86,000 00	86,218 54	88,718 70	102,984 50	110,865 25	112,408 39	112,881 63	113,841 32	116,274 78	117,437 97	150,51

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Citizens Telephone and Message Company

Property and Plant Account by Years from October 31, 1900, to July 23, 1914

Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
$	$	$	$	$	$	$	$	$	$	$	$	$	$50,000.00
14,000.00	6,000.00†												44,000.00
175.41†	1,307.24						45†	23,932.45	1,088.74	34.81†	1,316.48	54.42†	30,098.52
	3,138.92												3,138.92
	1,027.31	1,080.29	1,054.85	131.45	28.90†	46.47	11.21†						3,300.26
		166.58†	76.17†	193.24	977.43	1,406.38	3,098.82						5,433.12
319.00	5.00	17.50	5.30†	216.99†	5.28†	13.68†	4.55						104.80
122.21	14.38	5.75	6.84	108.72†	7.04†	1.85	13.40	152.64		69.34	7.85†	7.50	270.30
	4.00	554.58	558.58†	191.01	191.01†	25.80	29,974.20	30,000.00†				1,660.43	1,660.43
	8,356.80												8,356.80
	27.10	51.60	51.60	769.70									900.00
					1,636.26								1,636.26
					52.00								52.00
						303.63†							303.63†
14,265.80	7,880.75	1,543.14	473.24	959.69	2,433.46	1,163.19	33,079.31	5,914.91†	1,088.74	34.53	1,308.63	1,613.51	148,647.78
88,718.70	102,984.50	110,865.25	112,408.39	112,881.63	113,841.32	116,274.78	117,437.97	150,517.28	144,602.37	145,691.11	145,725.64	147,034.27	
102,984.50	110,865.25	112,408.39	112,881.63	113,841.32	116,274.78	117,437.97	150,517.28	144,602.37	145,691.11	145,725.64	147,034.27	148,647.78	148,647.78

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fols. 11072-11073]

The Columbiana County Telephone Company

Property and Plant Account by Years from July 1, 1900, to July 23, 1914

Classification	Opening entry July 1, 1900	Period ended Dec. 31, 1900	Year ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year e Dec. 31
Reserve Construction Company:											
Cash	$20,000.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....
Capital Stock	280,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1st Mortgage Bonds	200,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Construction	.....	13,511.78	57,417.00	5,216.62†	37,106.53†	3,181.18	19,838.38	11,435.04	18,237.41	4,235.91	7,37
Furniture and Fixtures	.....	.....	.....	899.20	1.00	39.50†	17.10†	341.49†	30.78†	31.45†	4
Tools	.....	.....	.....	787.86	2.50	19.92	356.73†	200.33†	63.63†	32.70†	3
Stable Equipment	.....	.....	.....	770.70	.....	309.45†	141.25†	59.50†	40.99†	57.65†	20
Motor Vehicles	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Construction Work in Process	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7
Total	500,000.00	13,511.78	57,417.00	2,758.26†	37,103.03†	2,852.15	19,323.30	10,833.72	18,102.01	4,114.11	7,74
Total at Beginning of Period	.....	500,000.00	513,511.78	570,928.78	568,170.52	531,067.49	533,919.64	553,242.94	564,076.66	582,178.67	586,29
Total at End of Period	500,000.00	513,511.78	570,928.78	568,170.52	531,067.49	533,919.64	553,242.94	564,076.66	582,178.67	586,292.78	594,03

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Columbiana County Telephone Company

Property and Plant Account by Years from July 1, 1900, to July 23, 1914

Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$20,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	280,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200,000.00
5,216.02†	37,106.53†	3,181.18	19,838.38	11,435.04	18,237.41	4,235.91	7,377.39	5,224.44	2,073.39	5,005.83	4,999.14	2,866.30	113,080.64
899.20	1.00	39.50†	17.10†	341.49†	30.78†	31.45†	49.00	35.15	90.50	113.25	191.50	23.70	942.98
787.86	2.50	19.92	356.73†	200.33†	63.63†	32.70†	39.91	59.03	.....	71.88	25.08	3.20	355.99
770.70	.....	369.45†	141.25†	59.50†	40.99†	57.65†	206.00	99.46†	.....	.....	87.00†	75.00	256.40
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	804.48	520.00†	225.00†	59.48
.....	.....	.....	.....	.....	.....	.....	70.96	412.48	483.44†	.....	251.75	1,985.66	2,237.41
2,758.26†	37,103.03†	2,852.15	19,323.30	10,833.72	18,102.01	4,114.11	7,743.26	5,631.64	1,680.45	5,995.44	4,860.47	4,728.86	616,932.90
570,928.78	568,170.52	531,067.49	533,919.64	553,242.94	564,076.66	582,178.67	586,292.78	594,036.04	599,667.68	601,348.13	607,343.57	612,204.04	.....
568,170.52	531,067.49	533,919.64	553,242.94	564,076.66	582,178.67	586,292.78	594,036.04	599,667.68	601,348.13	607,343.57	612,204.04	616,932.90	616,932.90

Company Wide Case, Hagenah Exhibit No. 1—C

[fols. 11074-11075]

The Columbus Citizens Telephone Company

Property and Plant Account by Years from August 1, 1899, to J

Classification	Opening entry Aug. 1, 1899	Period ended Dec. 31, 1899	Year ended Dec. 31, 1900	Year ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905
Cash	$75,000.00	$	$	$	$78,648.68	$	$	$
Capital Stock	675,000.00							
Bonds	450,000.00		50,000.00	50,000.00				
Reserve Construction Company						1,597.60		
Construction Account						11,752.12†		
Stable Building							2,264.79	
New Building							43,924.00	29,188.05
Franklin Park Exchange Building								
Fifth Avenue Exchange Building								
Lane Avenue Monolith								
Indianola University Exchange Building								
Moobery Exchange Building and Real Estate								
Blake Avenue Exchange Building and Real Estate								
Taylor Avenue Exchange Building and Real Estate								
Arlington Avenue Exchange Building and Real Estate								
Hanford Avenue Exchange Building and Real Estate								
Special Building Account								
Switchboard Account							26,413.98	179,027.67
Telephones					5,348.84	3,956.73†	170.31†	2,063.88
Interior Wiring							5.75	16,923.52
Private Branch Exchanges								4,796.28
Pay Station Equipment								
Pole Account					1,850.42	342.00†	6,780.53	7,536.97
Wire and Cable					1,011.46	93.60	121,819.16	73,236.81
Cable								
Line Wire								
Subway Account							32,758.53	6,335.35
Furniture and Fixtures					694.44	37.60†	440.40	1,512.07
Tools							616.44	1,625.18
Horses and Wagons					235.00	160.00	508.00	500.00
Motor Vehicles								
Miscellaneous Construction								
Construction Work in Process								
Engineering Expense							3,141.16	3,561.07
Discount on Bonds								200.00†
Total	1,200,000.00		50,000.00	50,000.00	87,788.84	14,237.25†	238,502.43	326,106.85
Total at Beginning of Period		1,200,000.00	1,200,000.00	1,250,000.00	1,300,000.00	1,387,788.84	1,373,551.59	1,612,054.02
Total at End of Period	1,200,000.00	1,200,000.00	1,250,000.00	1,300,000.00	1,387,788.84	1,373,551.59	1,612,054.02	1,938,160.87

[† Red in copy.]

de Case, Hagenah Exhibit No. 1—Continued

mbus Citizens Telephone Company

nt by Years from August 1, 1899, to July 23, 1914

Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$153,648.68
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	675,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	550,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,597.60
.....	.....	.....	.....	106,995.27†	287.63†	.....	.....	.....	29,576.19	16,182.12	73,276.71†
2,264.79	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,264.79
43,924.00	29,188.05	33,000.00†	2,986.28	1,376.57†	27.37	3,971.13	194.00	72.00	.....	.....	45,986.26
.....	.....	.....	6,327.98	9.16	.....	.....	.....	.....	.....	.....	6,337.14
.....	.....	.....	5,513.98	526.26	2.75	.....	.....	.....	.....	.....	6,042.99
.....	.....	.....	.....	333.98	1.00	.....	.....	.....	.....	.....	334.98
.....	.....	.....	.....	3,634.80	1,542.11†	.....	56.75	.....	.....	.....	2,149.44
.....	.....	.....	.....	.....	2,886.53	50.91	65.50	15.00†	.....	.....	2,987.94
.....	.....	.....	.....	.....	2,184.45	48.91	74.70	15.00†	.....	.....	2,293.06
.....	.....	.....	.....	.....	2,795.26	87.32	64.50	15.00†	.....	.....	2,932.08
.....	.....	.....	.....	.....	140.08	2,023.78	62.10	13.13†	.....	.....	2,212.83
.....	.....	.....	.....	.....	270.16	2,048.91	54.00	15.00†	.....	.....	2,358.07
.....	.....	.....	.....	.....	.....	1,231.49	1,231.49†	.....	.....	.....	.....
26,413.98	179,027.67	16,584.86	40,914.58	2,697.58	21,989.90	3,289.64	147.54	2,053.29	.....	22.00†	293,097.04
170.31†	2,063.88	11,295.29	17,654.65	111,685.05	7,242.33	9,283.54	3,733.67	6,336.15	.....	.....	170,516.36
5.75	16,923.52	10,418.68	6,356.65	7,456.09	6,552.66	7,977.55	6,019.12	5,361.71	.....	.....	67,071.73
.....	4,796.28	2,290.24	7,086.52†	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	940.23	277.05†	876.05	93.13	32.75	106.51	.....	.....	1,771.62
6,780.53	7,536.97	16,140.72	7,522.50	6,588.83	7,036.91	6,029.01	1,521.19	2,065.29	1,526.29†	.....	61,204.08
121,819.16	73,236.81	31,597.22	3,867.59	2,914.03†	.....	.....	.....	.....	.....	.....	228,711.81
.....	.....	.....	12,346.20	18,260.80	29,737.34	8,647.58	634.90	3,702.05	1,412.04†	.....	71,916.83
.....	.....	.....	19,139.43	13,571.17	8,753.55	11,082.11	8,181.01	7,222.58	786.90	.....	68,736.75
32,758.53	6,335.35	768.86	3,031.23	270.97	4,749.11	83.18	6.72	142.56	.....	.....	48,146.51
440.40	1,512.67	975.97	105.69	257.05†	439.28	822.50	101.13	913.75	15.00†	.....	5,695.58
616.44	1,625.18	392.89	583.00	151.48†	162.90	403.77	506.86	754.49	.....	.....	4,894.05
508.00	500.00	789.70	125.00	96.30	145.00	943.00	295.50	255.00†	.....	465.00†	3,077.50
.....	.....	.....	.....	.....	.....	.....	3,219.06	2,734.66	2,949.40†	1,602.28†	1,402.04
.....	.....	.....	151.25	179.89	84.04	.....	.....	.....	.....	.....	415.18
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,214.83	6,127.96	8,342.79
3,141.16	3,561.07	1,786.86	1,392.66	1,250.50	51.83	.....	.....	6.35	.....	.....	11,190.43
.....	200.00†	.....	.....	.....	.....	.....	.....	.....	.....	.....	200.00†
238,502.43	326,106.85	60,041.29	121,872.38	54,589.93	94,298.76	58,117.46	23,739.51	31,143.26	26,675.19	20,220.80	2,428,859.45
1,373,551.59	1,612,054.02	1,938,160.87	1,998,202.16	2,120,074.54	2,174,664.47	2,268,963.23	2,327,080.69	2,350,820.20	2,381,963.46	2,408,638.65	.....
1,612,054.02	1,938,160.87	1,998,202.16	2,120,074.54	2,174,664.47	2,268,963.23	2,327,080.69	2,350,820.20	2,381,963.46	2,408,638.65	2,428,859.45	2,428,859.45

[fols. 11076-11077]

The Cuyahoga Telephone Company

Property and Plant Account by Years from November 1, 18

Classification	Opening entry Nov. 1, 1899	Period ended Dec. 31, 1899	Year ended Dec. 31, 1900	Year ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	
Capital Stock	$3,000,000.00	$	$	$	$	$1,500,000.00†	$	$	$
Bonds	2,000,000.00			233,000.00					
Federal Telephone Company								38,294.90	
Construction Account				723.32	478,012.99	30,304.27	168,817.47	374,486.59	
Cost of Plant					4,549.12†		1,500.00†	5,525.12†	
Collingwood Home Telephone Company								35,914.06	
Chagrin Falls Telephone Company								19,641.30	
Electric Building									
Building Betterments					1,467.46				
Toll Lines									
General Equipment									
Furniture and Fixtures					3,442.95	330.63	1,100.62	2,133.59	
Tools					545.90	164.41	3,345.11	2,200.01	
Horses and Wagons					852.00	626.45	289.50	2,819.15	
Miscellaneous									
Construction Work in Process									
Switchboard Reconstruction							202,293.82		
Interest on Bonds					1,662.50				
Discount on Preferred Stock						198,600.00	28,785.00	143,039.10	
Depreciation									
Total	5,000,000.00			233,723.32	481,434.68	1,269,974.24†	403,131.52	613,003.58	
Total at Beginning of Period		5,000,000.00	5,000,000.00	5,000,000.00	5,233,723.32	5,715,158.00	4,445,183.76	4,848,315.28	5
Total at End of Period	5,000,000.00	5,000,000.00	5,000,000.00	5,233,723.32	5,715,158.00	4,445,183.76	4,848,315.28	5,461,318.86	5

[† Red in copy.)

Case, Hagenah Exhibit No. 1—Continued

The Cuyahoga Telephone Company

count by Years from November 1, 1899, to July 23, 1914

Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$1,500,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,233,000.00
.....	38,294.90	.....	.....	.....	.....	.....	.....	.....	.....	.....	38,294.90
168,817.47	374,486.59	379,997.22	104,667.29	38,707.29	92,771.17	324,745.20	25,544.21	55,791.11	139,386.76	55,714.84	2,269,669.73
1,500.00†	5,525.12†	388,376.55†	80,658.45	5,145.74†	5,000.00	50,733.58	5,727.98†	1,791.79	.....	.....	272,640.69†
.....	35,914.06	.....	.....	.....	.....	.....	.....	.....	.....	.....	35,914.06
.....	19,641.30	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,641.30
.....	.....	376,367.68	.....	.....	.....	1,575.54	10.00†	71.06	.....	.....	378,004.28
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,467.46
.....	.....	20,000.00	.....	.....	.....	.....	.....	.....	.....	.....	20,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	4,027.53	350.53	4,378.06
1,100.62	2,133.59	1,948.39	1,399.43†	310.18†	615.03	4,097.03	473.67†	473.75	.....	.....	11,958.71
3,345.11	2,200.01	1,784.43	3,025.84†	167.46†	1,877.94	587.97†	865.56†	100.19†	.....	.....	5,170.78
289.50	2,819.15	2,787.50	2,689.10†	1,150.00†	3,405.00	39.50	925.55†	3,854.46	.....	.....	9,908.91
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,739.81	1,739.81
.....	.....	.....	.....	.....	.....	.....	.....	.....	3,949.06	2,271.30	6,220.36
202,293.82	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	202,293.82
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,662.50
28,785.00	143,039.10	84,271.37	.....	.....	.....	.....	.....	.....	.....	.....	454,695.47
.....	.....	.....	.....	.....	.....	540,939.80†	77,634.40†	73,579.90†	.....	.....	692,154.10†
403,131.52	613,003.58	478,780.04	178,211.37	31,933.91	103,669.14	160,336.92†	60,092.95†	11,697.92†	147,363.35	60,076.48	6,229,225.36
445,183.76	4,848,315.28	5,461,318.86	5,940,098.90	6,118,310.27	6,150,244.18	6,253,913.32	6,093,576.40	6,033,483.45	6,021,785.53	6,169,148.88	.....
848,315.28	5,461,318.86	5,940,098.90	6,118,310.27	6,150,244.18	6,253,913.32	6,093,576.40	6,033,483.45	6,021,786.53	6,169,148.88	6,229,225.36	6,229,225.36

Company Wide Case, Hagenah Exhibit No. 1—C

[fols. 11078-11079]

The Findlay Home Telephone Company

Property and Plant Account by Years from November 16, 1

Classification	Opening entry Nov. 16, 1900	Period ended Dec. 31, 1900	Year ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906
Capital Stock	$150,000.00	$	$	$	$	$	$	$
Bonds				80,000.00		10,000.00		
Cost of Plant				4,827.05†	19.50†	3,075.00		
Construction Account								
City Construction				6,113.52	3,708.23	1,222.99	1,104.58	2[illegible].80
Country Construction					341.12	356.70	908.23	63[illegible].80
Furniture and Fixtures				551.75	45.75	14.50†	18.00	239.85†
Tools				322.53	14.25	13.27	40.95†	119.29†
Horses and Wagons					300.00			152.30†
Construction Work in Process								
Discount on Bonds and Stocks								
Total	150,000.00			82,160.75	4,389.85	14,653.46	1,989.86	408.16
Total at Beginning of Period		150,000.00	150,000.00	150,000.00	232,160.75	236,550.60	251,204.06	253,193.92
Total at End of Period	150,000.00	150,000.00	150,000.00	232,160.75	236,550.60	251,204.06	253,193.92	253,602.08

[† Red in copy.]

[fol. 11080]

The Home Telephone Company of Dayton

Property and Plant Account from January 1, 1913, to July 2

Classification	Balance Jan. 1, 1913	Yea Dec.
Franchises and Good Will	$646,000.00	$.
Cost of Plant		
Construction	727,150.52	
Real Estate	88,792.05	
Buildings	36,000.00	
Dayton and Tippecanoe Toll Lines	51,917.22	
Dayton and Hamilton Toll Lines	3,492.12	
Furniture and Fixtures	1,763.15	
Stable and Garage	3,485.46	
Motor Vehicles	2,867.20	
Construction Work in Process	1,452.17	
Total	249.13	
Total at Beginning of Period	1,563,169.02	
Total at End of Period		1,56
	1,563,169.02	1,56

[† Red in copy.]

Wide Case, Hagenah Exhibit No. 1—Continued

The Findlay Home Telephone Company

Account by Years from November 16, 1900, to July 23, 1914

Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$150,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	90,000.00
.....	.....	100.00	25.00†	.....	1,227.21†	.....	.....	265.79†	.....	3,189.55†
.....	.....	.....	.....	498.75	4,404.97	909.04	705.77	1,178.77	701.03	8,398.33
1,104.58	283.80	1,441.51	1,108.02	.....	.....	.....	.....	.....	.....	14,982.65
908.23	635.80	312.65	154.90	.....	.....	.....	.....	.....	.....	2,709.40
18.00	239.85†	37.88†	37.30†	45.94	2.75	.....	.....	.....	.....	334.66
40.95†	119.29†	30.54†	29.23†	99.16	26.13	.....	49.32	43.21	.....	317.86
.....	152.30†	33.44†	27.41†	.....	.....	130.75	8.00†	.....	.....	209.60
.....	.....	.....	.....	2,577.88	2,577.88†	.....	.....	.....	.....	.....
.....	.....	2,323.79	.....	.....	.....	.....	.....	.....	.....	2,323.79
1,989.86	408.16	4,076.09	1,143.98	3,221.73	628.76	1,039.79	747.09	926.19	701.03	266,086.74
251,204.06	253,193.92	253,602.08	257,678.17	258,822.15	262,043.88	262,672.64	263,712.43	264,459.52	265,385.71	.....
253,193.92	253,602.08	257,678.17	258,822.15	262,043.88	262,672.64	263,712.43	264,459.52	265,385.71	266,086.74	266,086.74

Home Telephone Company of Dayton

Account from January 1, 1913, to July 23, 1914

	Balance Jan. 1, 1913	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
.....	$646,000.00	$.....	$.....	$646,000.00
.....	727,150.52	2,018.00†	.....	725,132.52
.....	88,792.05	3,623.79	4,499.30	96,915.14
.....	36,000.00	.....	.....	36,000.00
.....	51,917.22	146.56	.....	52,063.78
.....	3,492.12	.....	.....	3,492.12
.....	1,763.15	.....	.....	1,763.15
.....	3,485.46	322.45†	121.80	3,284.81
.....	2,867.20	1,568.85†	850.00	2,148.35
.....	1,452.17	105.55	264.82†	1,292.90
.....	249.13	249.13†	.....	.....
.....	1,563,169.02	282.53†	5,206.28	1,568,092.77
.....	.....	1,563,169.02	1,562,886.49	.....
.....	1,563,169.02	1,562,886.49	1,568,092.77	1,568,092.77

[fols. 11081-11082]

Company Wide Case, Hagenah Exhibit No. 1—Co

The Lancaster Telephone Company

Property and Plant Account by Years from March 6, 1901,

Classification	Opening entry Mar. 6, 1901	Period ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906
Capital Stock	$100,000 00	$.....	$.....	$.....	$.....	$.....	$.....
Bonds	50,000 00	.....	.....	.....	.....	.....	.....
Cost of Plant	.....	1,082 20†	1,855 93†	1,804 81†	.....	159 46	.....
Construction Account	.....	1,604 80	2,676 84	6,362 91	5,126 67	9,281 18	33,255 65
Furniture and Fixtures	.....	.....	259 00	24 94	.....	93 00	100 56
Tools	.....	.....	89 59	26 55	18 47	220 69	136 98†
Stable Equipment	.....	.....	.....	.....	.....	.....	157 50
Motor Vehicles	.....	.....	.....	.....	.....	.....	.....
Construction Work in Process	.....	.....	.....	.....	.....	.....	.....
Discount on Preferred Stock	.....	.....	.....	.....	.....	.....	.....
Total	150,000 00	522 60	1,169 50	4,609 59	5,145 14	9,754 33	33,376 78
Total at Beginning of Period	.....	150,000 00	150,522 60	151,692 10	156,301 69	161,446 83	171,201 16
Total at End of Period	150,000 00	150,522 60	151,692 10	156,301 69	161,446 83	171,201 16	204,577 89

[† Red in copy.]

[fol. 11083]

The London Home Telephone Company

Property and Plant Account by Years from May 1, 1910,

Classification	Balance May 1, 1910	Period ended Dec. 31, 1910	Year ended Dec. 31,1913	Year ende Dec. 31, 19
Cost of Plant (Estimated)	$131,143.30	$69.26†	$.....	$.....
Construction	.....	58.89	4.85	737.
Furniture and Fixtures	211.00	.....	6.50	92.
Tools	88.22	.....	.....	3.
Stable Equipment	125.00	.....	75.00†	.....
Garage Equipment	.....	.....	.....	.....
Motor Vehicles	.....	.....	585.00	240.
Construction Work in Process	.....	.....	.....	.....
Total	131,567.52	10.37†	521.35	592.
Total at Beginning of Period	.....	131,567.52	131,557.15	132,078.
Total at End of Period	131,567.52	131,557.15	132,078.50	132,671.

[† Red in copy.]

lde Case, Hagenah Exhibit No. 1—Continued

The Lancaster Telephone Company

Account by Years from March 6, 1901, to July 23, 1914

Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$100,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50,000.00
159.46	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,583.48†
9,281.18	33,255.65	7,012.58	3,341.64	5,187.41	3,860.99	2,230.76	2,230.18	3,740.66	1,177.20	87,089.47
93.00	100.56	38.13†	52.68†	18.00	4.75	.....	52.45	.....	.....	461.89
220.69	136.98†	26.65†	39.43†	3.55	.....	.....	.....	.....	.....	155.79
.....	157.50	2.18†	12.32†	155.00	81.75	95.00	.....	.....	.....	474.75
.....	.....	.....	.....	.....	.....	.....	737.00	240.00†	120.00†	377.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	362.54	.....	.....	.....	.....	.....	.....	.....	362.54
9,784.33	33,376.73	7,308.16	3,237.21	5,363.96	3,947.49	2,325.76	3,019.63	3,500.66	1,057.20	234,337.96
161,446.83	171,201.16	204,577.89	211,886.05	215,123.26	220,487.22	224,434.71	226,760.47	229,780.10	233,280.76	.....
171,201.16	204,577.89	211,886.05	215,123.26	220,487.22	224,434.71	226,760.47	229,780.10	233,280.76	234,337.96	234,337.96

he London Home Telephone Company

nt Account by Years from May 1, 1910, to July 23, 1914

Period ended Dec. 31, 1910	Year ended Dec. 31, 1913	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
$69.26†	$.....	$.....	$.....	$.....	$131,074.04
58.89	4.85	737.14	2,019.88	1,170.02	3,990.78
.....	6.50	92.31	.....	50.56	360.37
.....	.....	3.30	.....	.....	91.52
.....	75.00†	.....	.....	.....	50.00
.....	.....	.....	261.68	80.01†	181.67
.....	585.00	240.00†	200.00†	.....	145.00
.....	.....	.....	.....	131.22	131.22
10.37†	521.35	592.75	2,081.56	1,271.79	136,024.60
131,567.52	131,557.15	132,078.50	132,671.25	134,752.81	.....
131,557.15	132,078.50	132,671.25	134,752.81	136,024.60	136,024.60

[fols. 11084-11085]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Massillon Telephone Company

Property and Plant Account by Years from January 1, 1901, to July 23, 1914

Classification	Opening entry Jan. 1, 1901	Year ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Yea Dec.
Capital Stock	$75,000.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$..
Mortgage Bonds	50,000.00	.....	25,000.00	.....	.....	.....	.....	.....	.....	...
Reserve Construction Company	.....	.....	27,456.05	.....	.....	.....	.....	.....	.....	...
Cost of Plant	.....	.....	4,484.39†	194.30†	20.00†	2,404.80†	.....	.....	569.14	...
Construction	.....	.....	.....	.....	.....	.....	.....	.....	.....	3
City Construction	.....	1,168.57	6,078.07	7,552.09	43.30	564.39	1,424.83	994.18	1,524.97	...
Country Construction	.....	.....	.....	249.98	393.99	899.53	472.09	3,371.96	1,680.42	...
Furniture and Fixtures	.....	.....	549.00	4.00	49.00†	102.45†	76.17†	16.55	42.77	
Tools	.....	.....	218.53	16.64	1.50	49.58†	66.83†	13.26	20.21	
Stable Equipment	.....	.....	.....	.....	202.00	64.75†	52.20†	33.50	24.94†	
Motor Vehicles	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Garage Equipment	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Construction Work in Process	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Discount on Stocks and Bonds	.....	.....	.....	.....	8,800.00	480.00	.....	4,495.19	.....	...
Total	125,000.00	1,168.57	54,817.26	7,628.41	9,371.79	677.66†	1,701.72	8,924.64	3,812.57	4
Total at Beginning of Period	.....	125,000.00	126,168.57	180,985.83	168,614.24	197,986.03	197,308.37	199,010.09	207,934.73	211
Total at End of Period	125,000.00	126,168.57	180,985.83	188,614.24	197,986.03	197,308.37	199,010.09	207,934.73	211,747.30	215

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Massillon Telephone Company

Property and Plant Account by Years from January 1, 1901, to July 23, 1914

Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$75,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	75,000.00
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	27,456.05
194.30†	20.00†	2,404.80†	.....	.....	569.14	.....	.....	.....	.....	542.82†	.....	7,077.17†
.....	.....	.....	.....	.....	.....	3,899.39	1,538.78	475.19	1,984.94	4,188.58	718.73	12,805.61
7,552.09	43.30	564.39	1,424.83	994.18	1,524.97	.....	.....	.....	.....	.....	.....	19,350.40
249.98	393.99	899.53	472.09	3,371.96	1,680.42	.....	.....	.....	.....	.....	.....	7,067.97
4.00	49.00†	102.45†	76.17†	16.55	42.77	12.50	.....	5.91†	.....	.....	14.00	405.29
16.64	1.50	49.58†	66.83†	13.26	20.21	15.98†	6.05†	.....	59.97	4.50	.....	196.17
.....	202.00	64.75†	52.20†	33.50	24.94†	78.00	9.36†	.....	.....	.....	.....	162.25
.....	.....	.....	.....	.....	.....	.....	.....	.....	209.75	209.75†	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	370.00	90.00†	280.00
.....	.....	.....	.....	.....	.....	155.60	103.50	.....	259.10†	181.83	1,684.26	1,866.09
.....	8,800.00	480.00	.....	4,495.19	.....	.....	.....	.....	.....	.....	.....	13,775.19
7,628.41	9,371.79	677.66†	1,701.72	8,924.64	3,812.57	4,129.51	1,626.87	469.28	1,995.56	3,992.34	2,326.99	226,287.85
180,985.83	168,614.24	197,986.03	197,308.37	199,010.09	207,934.73	211,747.30	215,876.81	217,503.68	217,972.96	219,968.52	223,960.86	.....
188,614.24	197,986.03	197,308.37	199,010.09	207,934.73	211,747.30	215,876.81	217,503.68	217,972.96	219,968.52	223,960.86	226,287.85	226,287.85

[fols. 11086-11087]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Stark County Telephone Company

Property and Plant Account by Years from July 10, 1901, to July 23, 1914

Classification	Opening entry July 10, 1901	Period ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec.
Capital Stock	$260,000.00	$.....	$50,000.00	$.....	$.....	$.....	$.....	$.....	$.....	$..
First Mortgage Bonds	260,000.00	.....	50,000.00	.....	.....	.....	.....	.....	.....	...
Cost of Plant	.....	.....	.....	17,492.91†	911.40†	20.02†	.....	.....	.....	...
Real Estate	.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Construction	.....	.....	.....	.....	.....	.....	.....	.....	.....	11
City Construction	.....	.....	12,074.82	43,818.62	29,277.68	19,087.88	20,461.44	15,358.79	7,523.83	...
Country Construction	.....	.....	.....	1,187.09	1,970.69	4,530.53	18,160.80	1,399.77	1,207.94	...
Furniture and Fixtures	.....	.....	202.90	116.15	1,013.70	12.10†	161.38†	4.79†	78.18†	
Tools	.....	.....	45.50	698.76	29.90†	25.54	5.70	114.67†	115.20†	
Stable Equipment	.....	.....	.....	665.00	.....	224.75†	140.83	72.80	70.08†	1
Garage	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Motor Vehicles	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Construction Work in Process	.....	.....	.....	.....	.....	.....	.....	.....	.....	50
Discount on Stocks and Bonds	.....	.....	.....	.....	.....	.....	1,500.00	22,997.04	.....	1
Total	520,000.00	.....	112,323.22	28,992.71	31,320.77	23,387.08	39,825.73	39,708.94	8,468.31	65
Total at Beginning of Period	.....	520,000.00	520,000.00	632,323.22	661,315.93	692,636.70	716,023.78	755,849.51	795,558.45	804
Total at End of Period	520,000.00	520,000.00	632,323.22	661,315.93	692,636.70	716,023.78	755,849.51	[illegible],558.45	804,026.76	869

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Stark County Telephone Company

Property and Plant Account by Years from July 10, 1901, to July 23, 1914

...ded 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
...00.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$310,000.00
...00.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	310,000.00
.....	17,492.91†	911.40†	20.02†	.....	.....	.....	.....	142.16	5,520.20†	.....	320.00†	.....	24,122.37†
.....	.....	.....	.....	.....	.....	.....	1,230.00	.....	.....	.....	.....	.....	1,230.00
.....	.....	.....	.....	.....	.....	.....	11,822.14	82,864.82	9,328.10	20,287.40	6,573.44	9,693.63	140,569.53
...74.82	43,818.62	29,277.68	19,087.88	20,461.44	15,358.79	7,523.83	.....	.....	.....	.....	.....	.....	147,603.06
.....	1,187.09	1,970.69	4,530.53	18,160.80	1,399.77	1,207.94	.....	.....	.....	.....	.....	.....	28,456.82
...92.90	116.15	1,013.70	12.10†	161.38†	4.79†	78.18†	65.81	41.36	8.00	326.13	409.47	.....	1,927.07
...85.50	698.76	29.90†	25.54	5.70	114.67†	115.20†	14.08†	194.86	.10†	57.95	2.68†	200.74	952.42
.....	665.00	.....	224.75†	140.83	72.80	70.08†	1,004.80	992.00†	.....	.....	.....	.....	314.94
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	512.50	512.50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,155.00	540.00†	370.00†	245.00
.....	.....	.....	.....	.....	.....	.....	50,077.17	49,986.17†	.....	91.00†	23,685.10	1,630.90	25,316.00
.....	.....	.....	.....	1,500.00	22,997.04	.....	1,200.00	.....	2,300.00†	2,428.75†	1,085.00†	1,705.00†	18,178.29
...23.22	28,992.71	31,320.77	23,387.08	39,825.73	39,708.94	8,468.31	65,385.84	32,265.03	1,515.80	19,306.73	28,720.33	9,962.77	961,183.26
...00.00	632,323.22	661,315.93	692,636.70	716,023.78	755,849.51	795,558.45	804,026.76	869,412.60	901,677.63	903,193.43	922,500.16	951,220.49	.....
...23.22	661,315.93	692,636.70	716,023.78	755,849.51	795,558.45	804,026.76	869,412.60	901,677.63	903,193.43	922,500.16	951,220.49	961,183.26	961,183.26

[fols. 11088-11089]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Toledo Home Telephone Company

Property and Plant Account by Years from December 31, 1902, to July 23, 1914

Classification	Balance Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 190
Franchise	$25,000.00	$	$	$	$	$	$	$
Cost of Plant	2,151,886.57	3,219.75		16,600.00		1,313.55		
Buildings and Real Estate	73,249.18			13,900.00		16,000.00†		
Construction	20,717.35	103,936.03	53,686.71	90,781.11	164,455.32	66,865.73	31,765.16	54,986.4
Toll Lines	15,000.00		5,000.00†					
Toll Line Construction			194.48	11.45	488.48	1,018.05	349.20	580.2
Maumee Home Telephone Company—Cost of Plant	11,785.73	173.16†	11,612.57†					
Maumee Home Telephone Company—Construction		466.93	466.93†					
Whitehouse Home Telephone Company—Cost of Plant	6,023.52	472.63†	5,550.89†					
Whitehouse Home Telephone Company—Construction		1,625.59	1,625.59†					
Sylvania Home Telephone Company—Cost of Plant	6,251.72	78.23†	6,173.49†					
Sylvania Home Telephone Company—Construction		82.16	82.16†					
Furniture and Fixtures	1,842.03	941.63	162.80	224.95	121.75		534.16†	161.5
Tools	481.75	448.54	99.52	269.79			150.55	1,036.4
Stable Equipment	513.35	346.75		1,140.00	715.00	190.00	138.05†	1,084.2
Construction Work in Process								
Depreciation								17,000.0
Legal Expense (Franchise)				10,000.00				
Loss on Property Sold			12,483.13					
Interest on Bonds	15,000.00							
Discount on Bonds and Stocks					17,250.00	9,027.50	12,070.00	3,130.0
Reserve for Accounts Payable								
Total	2,327,751.20	110,343.36	36,115.01	132,927.30	183,030.55	62,414.83	43,662.70	43,655.9
Total at Beginning of Period		2,327,751.20	2,438,094.56	2,474,209.57	2,607,136.87	2,790,167.42	2,852,582.25	2,896,244.9
Total at End of Period	2,327,751.20	2,438,094.56	2,474,209.57	2,607,136.87	2,790,167.42	2,852,582.25	2,896,244.95	2,939,900.8

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Toledo Home Telephone Company

Property and Plant Account by Years from December 31, 1902, to July 23, 1914

Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$25,000.00
.....	16,600.00	.....	1,313.55	.....	.....	143,184.35†	.....	271.79†	4,034.98†	.....	2,025,528.75
.....	13,900.00	.....	16,000.00†	.....	.....	.....	6,300.00	.....	1,797.35	.....	79,246.53
53,686.71	90,781.11	164,455.32	66,865.73	31,765.16	54,986.48	44,459.92	115,824.16	44,176.93	62,645.14	24,806.33	878,506.37
5,000.00†	.....	.....	.....	.....	.....	44,641.51	.....	616.97	.....	.....	55,258.48
194.48	11.45	488.48	1,018.05	349.20	580.28	.....	.....	.....	.....	.....	2,641.94
11,612.57†	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
466.93†	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,550.89†	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,625.59†	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6,173.49†	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
82.16†	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
162.80	224.95	121.75	.....	534.16†	101.50†	194.30†	228.38	171.75	252.23†	.....	2,551.10
99.52	269.79	.....	.....	150.55	1,036.45	461.42	50.12	94.43	188.92†	.....	2,903.65
.....	1,140.00	715.00	190.00	138.05†	1,084.20	463.55	973.50	5,690.00	4,015.70†	.....	6,962.60
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,067.91	5,067.91
.....	.....	.....	.....	.....	17,000.00†	17,000.00	.....	.....	.....	.....	.....
.....	10,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,000.00
12,483.13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,483.13
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,000.00
.....	.....	17,250.00	9,027.50	12,070.00	3,130.00	.....	.....	.....	.....	.....	41,477.50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,906.07	19,906.07
36,115.01	132,927.30	183,030.55	62,414.83	43,662.70	43,655.91	36,352.25†	123,376.16	50,478.29	55,350.66	49,780.31	3,182,534.03
2,438,094.56	2,474,209.57	2,607,136.87	2,790,167.42	2,852,582.25	2,896,244.95	2,939,900.86	3,903,548.61	2,026,924.77	3,077,403.06	3,132,753.72	.....
2,474,209.57	2,607,136.87	2,790,167.42	2,852,582.25	2,896,244.95	2,939,900.86	2,903,548.61	3,026,924.77	3,077,403.06	3,132,753.72	3,182,534.03	3,182,534.03

[fols. 11090-11091]

The United States Telephone Company

Property and Plant Account by Years from July 1, 1900, to July 23, 1914

Classification	Opening entry July 1, 1900	Period ended Dec. 31, 1900	Year ended Dec. 31, 1901	Year ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Y D
Cash	$900,000.00	$	$100,000.00	$	$	$	$	$	$	$	$
Bonds	1,000,000.00		800,000.00	65,000.00							
Capital Stock				1,000,000.00							
Reserve Construction Company				54,420.72							
Standard Telephone Construction Company				1,600.00							
Federal Telephone Company					3,336.44						
Cost of Plant				51,561.44†	1,539.35†	4,695.34	202.86	27.00†			
Construction Funded					123,529.41	135,294.12	205,882.35	258,823.52	129,411.77		
Construction Unfunded		519.39	27.37	35,413.79	18,310.34†	44,236.91	27,518.74†	33,369.71†	20,950.38	129,711.22	
Leased Circuits						32,934.99		1,272.66	34,207.65†		
Extensions and Betterments				22,780.68	21,634.57	40,173.73	32,946.39	117,535.37†			
Furniture and Fixtures				526.95	1,189.50	326.17	2,143.40	564.75	217.79†	275.48†	
Tools					3,227.73	1,064.18	2,108.14	1,718.34†	848.35†	764.36†	
Automobile Account									1,485.00	707.54†	
Construction Work in Process											
Discount on Preferred Stock					18,680.00	23,600.00					
Discount on Bonds							43,500.00				
Commission on Loan							6,000.00				
Fees to Secretary of State									2,500.00	500.00	
Depreciation									18,493.03†	12,000.00†	
Total	1,900,000.00	519.39	900,027.37	1,128,180.70	151,747.96	272,834.76	265,264.40	108,010.51	100,580.33	116,463.84	
Total at Beginning of Period		1,900,000.00	1,900,519.39	2,800,546.76	3,928,727.46	4,080,475.42	4,353,310.18	4,618,574.58	4,726,585.09	4,827,165.42	4,
Total at End of Period	1,900,000.00	1,900,519.39	2,800,546.76	3,928,727.46	4,080,475.42	4,353,310.18	4,618,574.58	4,726,585.09	4,827,165.42	4,943,629.26	5,

[† Red in copy.]

[fol. 11092]

The Washington Home Telephone Company

Property and Plant Account by Years from December 31, 1908, to July 23, 1914

Classification	Balance Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	I
Capital Stock	$62,500.00	$	$	$	$	
1st Mortgage Bonds	53,000.00					
Construction		2,146.43	5,021.93	571.12	1,897.33	
Furniture and Fixtures	280.50	74.89	156.08	37.47		
Tool and Team Account		1,026.03	372.06	160.00†	2.00†	
Garage						
Construction Work in Process						
Total	115,780.50	3,247.35	5,550.07	448.59	1,895.33	
Total at Beginning of Period		115,780.50	119,027.85	124,577.92	125,026.51	
Total at End of Period	115,780.50	119,027.85	124,577.92	125,026.51	126,921.84	

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The United States Telephone Company

Property and Plant Account by Years from July 1, 1900, to July 23, 1914

ended 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$1,000,000.00
5,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,865,000.00
0,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000,000.00
4,420.72	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,420.72
1,600.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,600.00
.....	3,336.44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,336.44
1,561.44†	1,539.35†	4,695.34	202.86	27.00†	.....	.....	.....	.....	.....	.....	.....	.....	57,620.27†
.....	123,529.41	135,294.12	205,882.35	258,823.52	129,411.77	.....	147,058.83	.....	.....	.....	.....	.....	1,000,000.00
5,413.79	18,310.34†	44,236.91	27,518.74†	33,369.71†	20,950.38	129,711.22	88,580.87†	33,711.76	429.19	665.43	3,309.10	1,842.01	102,936.89
.....	.....	32,934.99	.....	1,272.66	34,207.65†	.....	.....	.....	.....	.....	.....	.....	.....
2,780.68	21,634.57	40,173.73	32,946.39	117,535.37†	.....	.....	.....	.....	.....	.....	.....	.....	.....
526.95	1,189.50	326.17	2,143.40	564.75	217.79†	275.48†	136.42†	476.62	517.09	66.78	133.88	22.50	5,337.95
.....	3,227.73	1,064.18	2,108.14	1,718.34†	848.35†	764.36†	246.53	18.17†	137.58	209.00	.....	.....	3,643.94
.....	.....	.....	.....	.....	1,485.00	707.54†	777.46†	.....	.....	520.00	2,736.50	480.00†	2,776.50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,603.57	11,593.22	17,196.79
.....	18,680.00	23,600.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	42,280.00
.....	.....	.....	43,500.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	43,500.00
.....	.....	.....	6,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,000.00
.....	.....	.....	.....	.....	2,500.00	500.00	.....	.....	.....	.....	.....	.....	3,000.00
.....	.....	.....	.....	.....	18,493.03†	12,000.00†	31,243.03	.....	.....	.....	.....	.....	750.00
8,180.70	151,747.96	272,834.76	265,284.40	108,010.51	100,580.33	116,463.84	89,053.64	34,170.21	1,083.86	1,461.21	11,783.05	12,977.73	5,094,158.96
0,546.76	3,928,727.46	4,080,475.42	4,353,310.18	4,618,574.58	4,726,585.09	4,827,165.42	4,943,629.26	5,032,682.90	5,066,853.11	5,067,936.97	5,069,398.18	5,081,181.23	.....
3,727.46	4,080,475.42	4,353,310.18	4,618,574.58	4,726,585.09	4,827,165.42	4,943,629.26	5,032,682.90	5,066,853.11	5,067,936.97	5,069,398.18	5,081,181.23	5,094,158.96	5,094,158.96

The Washington Home Telephone Company

Property and Plant Account by Years from December 31, 1908, to July 23, 1914

n	Balance Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
.....	$62,500.00	$.....	$.....	$.....	$.....	$.....	$.....	$62,500.00
.....	53,000.00	.....	.....	.....	.....	.....	.....	53,000.00
.....	.....	2,146.43	5,021.93	571.12	1,897.33	3,427.07	807.43	13,871.31
.....	280.50	74.89	156.08	37.47	.....	.....	.....	548.94
.....	.....	1,026.03	372.06	160.00†	2.00†	12.40†	.....	1,223.69
.....	.....	.....	.....	.....	.....	478.18	100.02†	378.16
.....	.....	.....	.....	.....	.....	2,823.85	28,323.29	31,147.14
.....	115,780.50	3,247.35	5,550.07	448.59	1,895.33	6,716.70	29,030.70	162,669.24
.....	.....	115,780.50	119,027.85	124,577.92	125,026.51	126,921.84	133,638.54	.....
.....	115,780.50	119,027.85	124,577.92	125,026.51	126,921.84	133,638.54	162,669.24	162,669.24

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fols. 11093-11094]

The Youngstown Telephone Company

Property and Plant Account by Years from July 31, 1902, to July 23, 1914

Classification	Opening entry July 31, 1902	Period ended Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year Dec.
Capital Stock	$200,000.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$..
1st Mortgage Bonds	200,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Cost of Plant	.....	.....	.....	.....	1,818.19†	29.00†	154.50†	.....	.....	.....	...
Reserve Construction Company	.....	.....	.....	15,468.44	.....	.....	.....	.....	.....	.....	...
Federal Telephone Company	.....	.....	.....	19,057.57	.....	.....	.....	.....	.....	.....	...
Construction	.....	11,029.64	4,053.48	9,325.63	20,673.56	16,595.73	12,413.54	14,395.99	17,527.13	14,224.63	9
Furniture and Fixtures	.....	144.25	179.83	55.00	47.92	46.19	362.34	356.50†	21.50	31.00	...
Tools	.....	294.31	260.98	8.81	108.89†	59.90†	79.91†	67.26†	37.30	114.75	...
Stable Equipment	.....	.....	325.00	.....	110.00†	94.93	74.37†	131.40	35.00	.....	...
Garage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...
Construction Work in Process	.....	.....	.....	.....	.....	.....	.....	.....	399.47	1,931.44	1
Interest (Federal Telephone Company)	.....	.....	.....	15,743.79	.....	.....	.....	.....	.....	.....	...
Total	400,000.00	11,468.20	4,819.29	59,659.24	18,684.40	16,647.95	12,467.10	14,103.63	18,020.40	16,301.82	7
Total at Beginning of Period	.....	400,000.00	411,468.20	416,287.49	475,946.73	494,631.13	511,279.08	523,746.18	537,849.81	555,870.21	572
Total at End of Period	400,000.00	411,468.20	416,287.49	475,946.73	494,631.13	511,279.08	523,746.18	537,849.81	555,870.21	572,172.03	579

[† Red in copy.]

[fols. 11095-11096]

The Zanesville Telephone and Telegraph Company

Property and Plant Account by Years from December 31, 1902, to July 23, 1914

Classification	Balance Dec. 31, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year Dec.
Cash	$1,000.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$..
Capital Stock	2,500.00	.....	.....	.....	.....	.....	.....	.....	.....	...
1st Mortgage Bonds	135,500.00	.....	.....	138,000.00†	.....	.....	.....	.....	.....	...
Cost of Plant	.....	131.98	75.00†	.....	.....	.....	.....	.....	.....	...
Construction	165,247.27	.....	.....	.....	.....	.....	.....	1,838.26	2,175.89	1
City Construction	9,401.40	3,762.55	2,529.41	3,332.05	10,826.99	3,553.25	1,248.39	.....	.....	...
Country Construction	.....	1,211.97	2,163.93	2,852.26	894.67	4,020.05	293.04	.....	.....	...
Furniture and Fixtures	730.15	103.80	22.50	156.05†	80.61†	31.06†	66.76†	27.97	.....	...
Tools	589.86	.....	3.85	306.17†	48.12†	9.92†	86.53	.....	30.00	...
Stable Equipment	.....	.....	.....	.....	238.68	54.93†	44.05†	.....	.....	...
Construction Work in Process	.....	.....	.....	.....	.....	.....	.....	130.83	15.50	...
Stock Subscriptions	6,802.51	2,002.88†	12,562.28†	15,041.28	.....	.....	.....	.....	.....	...
Total	321,771.19	3,207.42	7,917.59†	117,236.63†	11,831.61	7,477.39	1,517.15	1,997.06	2,221.39	1
Total at Beginning of Period	.....	321,771.19	324,978.61	317,061.02	199,824.39	211,656.00	219,133.39	220,650.54	222,647.60	224
Total at End of Period	321,771.19	324,978.61	317,061.02	199,824.39	211,656.00	219,133.39	220,650.54	222,647.60	224,868.99	226

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Youngstown Telephone Company

Property and Plant Account by Years from July 31, 1902, to July 23, 1914

ended 1, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200,000.00
.....	.....	.....	1,818.19†	29.00†	154.50†	.....	.....	.....	.....	.....	1,445.00†	.....	3,446.69†
.....	.....	15,468.44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,468.44
.....	.....	19,057.57	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,057.57
029.64	4,053.48	9,325.63	20,673.56	16,595.73	12,413.54	14,395.99	17,527.13	14,224.63	9,155.19	10,475.14	10,670.28	5,039.03	155,578.97
144.25	179.83	55.00	47.92	46.19	362.34	356.50†	21.50	31.00	.....	.....	150.00	153.56	835.09
294.31	260.98	8.81	108.89†	59.90†	79.91†	67.26†	37.30	114.75	1.00†	21.00†	83.58	.70	462.47
.....	325.00	.....	110.00†	94.93	74.37†	131.40	35.00	.....	.....	15.00	75.00†	.....	341.96
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	654.80	135.00†	519.80
.....	.....	.....	.....	.....	.....	.....	399.47	1,931.44	1,542.99†	787.92†	176.09	1,941.24	2,117.33
.....	.....	15,743.79	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,743.79
468.20	4,819.29	59,659.24	18,684.40	16,647.95	12,467.10	14,103.63	18,020.40	16,301.82	7,611.20	9,681.22	10,214.75	6,999.53	606,678.73
000.00	411,468.20	416,287.49	475,946.73	494,631.13	511,279.08	523,746.18	537,849.81	555,870.21	572,172.03	579,783.23	589,464.45	599,679.20	.....
468.20	416,287.49	475,946.73	494,631.13	511,279.08	523,746.18	537,849.81	555,870.21	572,172.03	579,783.23	589,464.45	599,679.20	606,678.73	606,678.73

The Zanesville Telephone and Telegraph Company

Property and Plant Account by Years from December 31, 1902, to July 23, 1914

nce 1, 1902	Year ended Dec. 31, 1903	Year ended Dec. 31, 1904	Year ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Period ended July 23, 1914	Total July 23, 1914
000.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$1,000.00
500.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,500.00
500.00	.....	.....	138,000.00†	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,500.00†
.....	131.98	75.00†	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	56.98
247.27	.....	.....	.....	.....	.....	.....	1,838.26	2,175.89	1,303.26	122.86†	195.58	24.70†	170,612.70
401.40	3,762.55	2,529.41	3,332.05	10,826.99	3,553.25	1,248.39	.....	.....	.....	.....	.....	.....	34,654.04
.....	1,211.97	2,163.93	2,852.26	894.67	4,020.05	293.04	.....	.....	.....	.....	.....	.....	11,435.92
730.15	103.80	22.50	156.05†	80.61†	31.06†	66.76†	27.97	.....	.....	.....	.....	.....	549.94
589.86	.....	3.85	306.17†	48.12†	9.92†	86.53	.....	30.00	.....	.....	.....	.....	346.03
.....	.....	.....	.....	238.68	54.93†	44.05†	.....	.....	25.00	.....	.....	.....	164.70
.....	.....	.....	.....	.....	.....	.....	130.83	15.50	.....	146.33†	.....	.....	.....
802.51	2,002.88†	12,562.28†	15,041.28	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,278.63
771.19	3,207.42	7,917.59†	117,236.63†	11,831.61	7,477.39	1,517.15	1,997.06	2,221.39	1,328.26	269.19†	195.58	24.70†	226,098.94
.....	321,771.19	324,978.61	317,061.02	199,824.39	211,656.00	219,133.39	220,650.54	222,647.60	224,868.99	226,197.25	225,928.06	226,123.64	.....
771.19	324,978.61	317,061.02	199,824.39	211,656.00	219,133.39	220,650.54	222,647.60	224,868.99	226,197.25	225,928.06	226,123.64	226,098.94	226,098.94

[fol. 11097]

The Akron Peoples' Telephone Company

Property and Plant Account by Years from January 1, 1913, to February 28, 1915

Classification	Balance Jan. 1, 1913	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Period ended Feb. 28, 1915	Total Feb. 28, 1915
Cost of Plant	$739,655.68	$	$	$	$739,655.68
Real Estate and Buildings	3,212.50				3,212.50
Bonds		2,000.00	1,000.00		3,000.00
Land		1,895.85			1,895.85
Buildings			7,159.66	32.00	7,191.66
Central Office Equipment		77.89	9,455.09		9,532.98
Central Office Telephone Equipment			.15	37.38	37.53
Other Equipment of Central Offices				8.10	8.10
Station Apparatus		3,415.26	3,066.01	121.28	6,602.55
Station Installations		1,201.37	1,478.76	344.02	3,024.15
Interior Block Wires		17.88		62.72	80.60
Private Branch Exchanges		904.69	59.59		964.28
Booths and Special Fittings				5.87	5.87
Exchange Pole Lines		772.74	469.97	102.08	1,344.79
Exchange Aerial Cable		3,605.89	2,867.50	796.45†	5,676.94
Exchange Aerial Wire		2,314.20	2,336.99	545.68	5,196.87
Exchange Underground Conduit		6,453.87	14,130.37		20,584.24
Exchange Underground Cable		8,532.28	3,347.70	44.68	11,924.66
Office Furniture and Fixtures	868.79	650.11	195.15	179.00	1,893.05
General Stable Equipment		631.35		130.45	761.80
General Tools and Implements		107.46			107.46
Undistributed Construction Expenditures		600.00	550.00		1,150.00
Investment Securities	32,721.24				32,721.24
Total	776,458.21	33,180.84	46,116.94	816.81	856,572.80
Total at Beginning of Period		776,458.21	809,639.05	855,755.99	
Total at End of Period	776,458.21	809,639.05	855,755.99	856,572.80	856,572.80

[† Red in copy.]

410—586

6599

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11098]

The Holland Home Telephone Company

Property and Plant Account by Years from January 1, 1911, to December 31, 1917

Classification	Balance Jan. 1, 1911	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Total Dec. 31, 1917
Cost of Plant:									
Capital Stock	$5,000.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$5,000.00
Premium on Capital Stock	1,864.78	.....	.....	.....	.....	.....	.....	.....	1,864.78
Plant and Equipment	.....	191.42	180.22	619.49	65.10	229.98	112.19	.....	1,398.40
Central Office Equipment	.....	.....	.....	.....	.....	.....	14.18	.....	14.18
Station Equipment	.....	.....	.....	.....	.....	.....	94.69	.....	94.69
Exchange Lines	.....	.....	.....	.....	.....	.....	102.14	82.42	184.56
General Equipment	.....	.....	.....	.....	.....	.....	12.00	.....	12.00
Total	6,864.78	191.42	180.22	619.49	65.10	229.98	335.20	82.42	8,568.61
Total at Beginning of Period	.....	6,864.78	7,056.20	7,236.42	7,855.91	7,921.01	8,150.99	8,486.19	.....
Total at End of Period	6,864.78	7,056.20	7,236.42	7,855.91	7,921.01	8,150.99	8,486.19	8,568.61	8,568.61

[† Red in copy.]

[fol. 11099]

The Northwestern Toll Lines Company

Property and Plant Account by Years from January 1, 1911, to December 31, 1917

Classification	Jan. 1, 1911	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Total Dec. 31, 1917
Cost of Plant:									
Capital Stock	$40,000.00	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$40,000.00
Bonds	39,000.00	.....	.....	.....	.....	.....	.....	.....	39,000.00
Total	79,000.00	.....	.....	.....	.....	.....	.....	.....	79,000.00
Total at Beginning of Period	.....	79,000.00	79,000.00	79,000.00	79,000.00	79,000.00	79,000.00	79,000.00	.....
Total at End of Period	79,000.00	79,000.00	79,000.00	79,000.00	79,000.00	79,000.00	79,000.00	79,000.00	79,000.00

[fol. 11100]

The Nelsonville & Murray Home Telephone Company

Property and Plant Account from June 1, 1908, to July 31, 1918

Classification	Opening entry June 1, 1908	Period ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Period ended Mar. 1, 1911	Period ended Dec. 31, 1917*	Period ended July 31, 1918	Total July 31, 1918
Capital Stock	$13,500.00	$.....	$.....	$.....	$.....	$.....	$.....	$13,500.00
Cost of Plant	.....	5,141.23	16,265.49	1,545.32	192.46	1,504.63†	2,221.14	23,861.01
Total	13,500.00	5,141.23	16,265.49	1,545.32	192.46	1,504.63†	2,221.14	37,361.01
Total at Beginning of Period	.....	13,500.00	18,641.23	34,906.72	36,452.04	36,644.50	35,139.87	.....
Total at End of Period	13,500.00	18,641.23	34,906.72	36,452.04	36,644.50	35,139.87	37,361.01	37,361.01

[† Red in copy.]

*Records Missing from March 1, 1911, to January 1, 1918.

Balance per Ledger, March 1, 1911	$36,644.50
Balance per Ledger, January 1, 1918	35,139.87
Net Reduction during Period	1,504.63

6601

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fol. 11101]

The Citizens Telephone Company of Berea

Property and Plant Account by Years from January 1, 1916, to July 31, 1918

Classification	Balance Jan. 1, 1916	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Period ended July 31, 1918	Total July 31, 1918
Intangible Property	$2,402.28	$1,000.00	$.....	$.....	$3,402.28
Land and Buildings	2,640.00	13.90	307.73	3.65	2,965.28
Central Office Equipment	2,271.50	514.46	304.26	7.20	3,097.42
Station Equipment	8,592.13	1,000.00	293.25	742.24	10,597.62
Exchange Lines	31,809.65	2,500.00	184.35	229.11	34,723.11
Toll Lines	700.00	.....	.....	.....	700.00
General Equipment	228.25	316.05	386.01	27.11	957.42
Plant and Equipment	.....	.....	.....	18,842.81	18,842.81
Plant in Service January 1, 1915	5,000.00	5,000.00†	.....	.....	.....
Total	53,643.81	344.41	1,475.60	19,822.12	75,285.94
Total at Beginning of Period	.....	53,643.81	53,988.22	55,463.82	.....
Total at End of Period	53,643.81	53,988.22	55,463.82	75,285.94	75,285.94

[† Red in copy.]

(Here follow two pasters, side folios 11102–11103 and 11104–11105)

Company Wide Case, Hagenah Exhibit No. 1—Continued

[fols. 11102-11103]

The Northern Ohio Telephone Company

Property and Plant Account by Years from June 30, 1905, to July 31, 1918

Classification Cost of Plant:	Opening entry June 30, 1905	Period ended Dec. 31, 1905	Year ended Dec. 31, 1906	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31,
Capital Stock	$81,500.00	$	$	$	$	$	$	$	$	$	$	$
Bonds	64,500.00											
Plant and Equipment		2,616.51†	2,361.98	1,597.65	662.11	1,324.71	8,381.71	197.91	696.69	7,648.01	1,865.07	2,
Real Estate												
Perrysburg Construction												
Maumee Construction												
Whitehouse Construction												
Central Office Equipment												
Exchange Lines												
Station Equipment												
Office Furniture and Fixtures												
Stable and Garage Equipment												
General Tools and Implements												
Undistributed Construction												
Construction Work in Process												
Total	126,000.00	2,616.51†	2,361.98	1,597.65	662.11	1,324.71	8,381.71	197.91	696.69	7,648.01	1,865.07	3,
Total at Beginning of Period		126,000.00	123,383.49	125,745.47	127,343.12	128,005.23	129,329.94	137,711.65	137,909.56	138,606.25	146,254.26	148,
Total at End of Period	126,000.00	123,383.49	125,745.47	127,343.12	128,005.23	129,329.94	137,711.65	137,909.56	138,606.25	146,254.26	148,119.33	151,

[† Red in copy.]

[fols. 11104-11105]

The Portage County Telephone Company

Property and Plant Account by Years from March 1, 1910, to July 31, 1918

Classification	Balance Mar. 1, 1910	Year ended Mar. 1, 1911	Year ended Mar. 1, 1912	Period ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917
Toll Line Construction	$28,027.09	$1,010.89	$7 617.25†	$1,818.50†	$	$	$	$	$
Ravenna Construction	89,740.73	11,052.67	20,725.23†	764.89†					
Kent Construction	88,853.87	2,179.64	18,394.16†	198.01†					
Mantua Construction	22,297.24	690.71	4,27[illegible].01†	665.48†					
Garretsville Construction	25,127.87	25,127.87†							
Plant and Equipment					2,447.39	5,724.71	3,608.97	4,820.41	21,803.89
Furniture and Fixtures	689.29	122.82	852.61	287.73†					
Depreciation				163.67†	8,482.44†				
Materials and Supplies									
Miscellaneous							120.60†		650.12
Total	254,736.09	10,071.14†	50,156.04†	3,898.28†	6,035.05†	5,724.71	3,488.37	4,820.41	21,153.77
Total at Beginning of Period		254,736.09	244,664.95	194,508.91	190,610.63	184,575.58	190,300.29	193,788.66	198,609.07
Total at End of Period	254,736.09	244,664.95	194,508.91	190,610.63	184,575.58	190,300.29	193,788.66	198,609.07	219,762.84

[† Red in copy.]

Company Wide Case, Hagenah Exhibit No. 1—Continued

The Northern Ohio Telephone Company

Property and Plant Account by Years from June 30, 1905, to July 31, 1918

d 06	Year ended Dec. 31, 1907	Year ended Dec. 31, 1908	Year ended Dec. 31, 1909	Year ended Dec. 31, 1910	Year ended Dec. 31, 1911	Year ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Period ended July 31, 1918	Total July 31, 1918
..	$	$	$	$	$	$	$	$	$	$	$	$	$61,500.00
													64,500.00
98	1,597.65	662.11	1,324.71	8,381.71	197.91	696.69	7,648.01	1,865.07	2,078.73	44,218.60†			20,020.54†
..									379.20				379.20
..									385.96				385.96
..									242.10				242.10
..									224.06				224.06
..										15,557.12	59.14	22.00†	15,594.26
..										29,751.93	1,220.77	493.70	31,466.40
..										1,216.68	1,817.84	194.72	3,229.24
..													
..										776.20	355.00		1,131.20
..										239.34			239.34
..												19.50	19.50
..												6,249.52	6,249.52
98	1,597.65	662.11	1,324.71	8,381.71	197.91	696.69	7,648.01	1,865.07	3,310.05	3,322.67	3,452.75	6,935.44	165,140.24
49	125,745.47	127,343.12	128,005.23	129,329.94	137,711.65	137,909.56	138,606.25	146,254.26	148,119.33	151,429.38	154,752.05	158,204.80	
47	127,343.12	128,005.23	129,329.94	137,711.65	137,909.56	138,606.25	146,254.26	148,119.33	151,429.38	154,752.05	158,204.80	165,140.24	165,140.24

The Portage County Telephone Company

Property and Plant Account by Years from March 1, 1910, to July 31, 1918

Balance Mar. 1, 1910	Year ended Mar. 1, 1911	Year ended Mar. 1, 1912	Period ended Dec. 31, 1912	Year ended Dec. 31, 1913	Year ended Dec. 31, 1914	Year ended Dec. 31, 1915	Year ended Dec. 31, 1916	Year ended Dec. 31, 1917	Period ended July 31, 1918	Total July 31, 1918
$28,027.09	$1,010.89	$7,617.25†	$1,818.50†	$	$	$	$	$	$	$19,602.23
89,740.73	11,052.67	20,725.23†	764.89†							79,303.28
88,853.87	2,179.64	18,394.16†	198.01†							72,441.34
22,297.24	690.71	4,272.01†	665.48†							18,050.46
25,127.87	25,127.87†									
				2,447.39	5,724.71	3,608.97	4,820.41	21,803.89	7,657.34	46,062.71
689.29	122.82	852.61	287.73†							1,376.99
			163.67†	8,482.44†						8,646.11†
									15,730.79†	15,730.79†
						120.60†		650.12†	204.07†	974.79†
254,736.09	10,071.14†	50,156.04†	3,898.28†	6,035.05†	5,724.71	3,488.37	4,820.41	21,153.77	8,277.52†	211,485.32
	254,736.09	244,664.95	194,508.91	190,610.63	184,575.58	190,300.29	193,788.66	198,609.07	219,762.84	
254,736.09	244,664.95	194,508.91	190,610.63	184,575.58	190,300.29	193,788.66	198,609.07	219,762.84	211,485.32	211,485.32

[fols. 11106-11107] COMPANY WIDE CASE, HAGENAH EXHIBIT No. 2

The Ohio Bell Telephone Company

Inventory and Appraisal for The Public Utilities Commission of Ohio

Columbus, Ohio

1926

[fol. 11108] Index

	Side folios
Letter of Transmittal and Certification	11110
Summary of Appraisal as of June 30, 1925	11111
Account 207. Right of Way	11112
Account 211. Land	11113
Account 212. Buildings	11122
Account 221. Central Office Telephone Equipment	11135
Account 222. Other Equipment of Central Offices	11156
Account 231. Station Apparatus	11157
Account 232. Station Installations	11157
Account 233. Interior Block Wires	11158
Account 234. Private Branch Exchanges	11159
Account 235. Booths and Special Fittings	11170
Account 241. Exchange Pole Lines	11171
Account 242. Exchange Aerial Cable	11172
Account 243. Exchange Aerial Wire	11178
Account 244. Exchange Underground Conduit	11180
Account 245. Exchange Underground Cable	11198
Account 246. Exchange Submarine Cable	11217
Account 251. Toll Pole Lines	11218
Account 252. Toll Aerial Cable	11219
Account 253. Toll Aerial Wire	11226
Account 254. Toll Underground Conduit	11227
Account 255. Toll Underground Cable	11228
Account 256. Toll Submarine Cable	11240
Account 261. Office Furniture and Fixtures	11241
Account 263. General Store Equipment	11241
Account 264. General Stable and Garage Equipment	11241
Account 265. General Tools and Implements	11241

[fol. 11109] Account 111. Miscellaneous Investments:

Land	11242
Buildings	11244

[fol. 11110] William J. Hagenah
First National Bank Building
Chicago

December the Second, 1926.

Public Utilities Commission of Ohio, Columbus, Ohio.

Dear Sirs:

Pursuant to your instructions, I have made an appraisal of the property of The Ohio Bell Telephone Company with general offices at Cleveland, Ohio, as of June 30, 1925, and submit herewith my report.

For the purpose of this report, I accepted the inventory embodied in the appraisal of the above company's property made on its behalf as of June 30, 1925, by George B. Williams, its valuation engineer, and marked exhibits 7a, 7b and 7c in the case before your commission involving the application of that company for increased telephone rates. Before accepting the inventory, however, I inspected a large portion of the property, and by direct field counts and measurements, satisfied myself as to its substantial accuracy.

Based on the inventory as thus verified, I made an appraisal of the property set forth therein, the unit costs applied to the various items being designed to reflect those costs which would be incurred in the reproduction of this property as of the above date, adopting the usual and normal construction methods, and proceeding under a continuous program of construction, but using the level of labor and material prices which prevailed for such work in Ohio as of the inventory date.

As a result of the above studies, it is my opinion, and I do hereby certify, that the fair reproduction cost new of all the used and useful property of The Ohio Bell Telephone Company as of June 30, 1925, was $127,373,847, and that the reproduction cost new less the then existing depreciation of such property, was $112,342,375. Including Miscellaneous Investments, or non-operating property, the corresponding results are $127,569,557 and $112,538,085. A summary of the appraisal results in classified form, together with the inventory quantities and the unit costs applied thereto, as well as the per cent condition of each class of property, are attached hereto and constitute a part of this report.

Respectfully submitted, William J. Hagenah.

THE OHIO BELL TELEPHONE COMPANY

SUMMARY OF APPRAISAL AS OF JUNE 30, 1925

Account Number	Classification	Reproduction Cost New	Present Value
207	Right of Way	$ 1,565,764	$ 1,565,764
210	Land and Buildings:		
211	Land	3,943,467	3,943,467
212	Buildings	7,788,774	7,023,924
220	Central Office Equipment:		
221	Central Office Telephone Equipment	16,556,131	14,539,882
222	Other Equipment of Central Offices	620,186	525,412
230	Station Equipment:		
231	Station Apparatus	5,759,956	4,935,086
232	Station Installations	2,034,423	1,627,538
233	Interior Block Wires	83,881	67,105
234	Private Branch Exchanges	3,364,995	2,902,633
235	Booths and Special Fittings	167,201	133,761
241	Exchange Pole Lines	9,412,432	6,864,844
242	Exchange Aerial Cable	8,055,194	7,064,968
243	Exchange Aerial Wire	4,556,220	3,495,338
244	Exchange Underground Conduit	9,386,032	8,916,730
245	Exchange Underground Cable	9,610,730	9,011,082
246	Exchange Submarine Cable	19,730	18,744
251	Toll Pole Lines	6,106,489	4,943,325
252	Toll Aerial Cable	536,254	490,692
253	Toll Aerial Wire	3,842,664	3,526,696
254	Toll Underground Conduit	30,493	26,968
255	Toll Underground Cable	421,257	386,032
256	Toll Submarine Cable	12,652	12,019
260	General Equipment:		
261	Office Furniture and Fixtures	576,083	489,671
263	General Store Equipment	17,555	14,922
264	General Stable and Garage Equipment	570,996	428,248
265	General Tools and Implements	384,364	269,055
	Total Specific Construction Cost	96,045,925	83,225,906
	Overhead Allowances	16,567,922	14,356,469
	Total Physical Property	112,613,847	97,582,375
	Working Capital	3,500,000	3,500,000
	Going Concern Value	11,260,000	11,260,000
	Total Used and Useful Property	127,373,847	112,342,375
111	Miscellaneous Investments:		
	Land	63,796	63,796
	Buildings	131,914	131,914*
	Total Property	127,569,557	112,538,085

*No Depreciation Computed.

11111

6605

ACCOUNT 207 - RIGHT OF WAY

	Appraised Value
Estimated value for rate-making purposes of all land and interest in land acquired for the location of telephone wires, cables, pole lines and conduits; salaries and expenses of right of way agents; expenses of appraisals and of juries, commissioners or arbitrators in condemnation cases; real estate brokers' commissions; cost of plats, abstracts, notarial fees, examination of title, recording deeds, etc.	$ 1,565,764

11112

660

Classification	Appraised Value
Akron:	
Parcel No. 1 - Main and Portage central offices: Located at Nos. 72-76 South High Street, being 100.92 feet front on High Street and 115.5 feet deep	$ 200,000
Parcel No. 2 - traffic, commercial and plant office building: Located at Nos. 82-84 South High Street, being 40 feet front on South High Street and 115.5 feet deep	80,000
Barberton:	
Parcel No. 1 - Main central office: Located at No. 401 East Park Street, being 22.6 feet front on East Park Street, 240 feet deep along First Street, and 78.5 feet wide in rear along alley	4,000
Bellaire:	
Parcel No. 1 - Main central office: Located at No. 3337 Guernsey Street, being 33 feet front on Guernsey Street and 102.5 feet deep	6,600
Berea:	
Parcel No. 1 - Main central office: Located at No. 33 Bridge Street, being 25 feet front on Bridge Street and 72.06 feet deep	2,000
Canton:	
Parcel No. 1 - Hemlock central office: Located at No. 223 Cleveland Avenue, S.W., being 25 feet front on Cleveland Avenue and 200 feet deep	35,000
Parcel No. 2 - McKinley central office: Located at No. 317 Tuscarawas Street, being 33 feet front on Tuscarawas Street and 100 feet deep	56,100
Parcel No. 3 - central office: Located at No. 405 Cleveland Avenue, N.W., being 66.84 feet front on Cleveland Avenue, N.W., and 200 feet deep	128,569
Cleveland:	
Parcel No. 1 - Broadway central office: Located at No. 6133 Broadway Avenue, being 50 feet front on Broadway Avenue and 115 feet deep	16,750
Parcel No. 2 - Randolph central office: Located at 5300 Prospect Avenue, being 80 feet front on Prospect Avenue, the west 30 feet of this frontage having a depth of 198 feet and the east 50 feet of this frontage having a	
Carried Forward	$ 531,019

ACCOUNT 211 - LAND

Classification	Appraised Value
Brought forward	$ 531,019
Cleveland (Continued):	
Parcel No. 2 - Randolph central office (Continued): depth of 128 feet, all lines being either at right angles or parallel to each other	91,505
Parcel No. 3 - to be central office: Located at No. 16900 Nottingham Road, being 120 feet front along the center line of Nottingham Road, having a depth of 177.54 feet along the north side, a depth of 344.59 feet along the south side, being 140.92 feet along the rear lot line	8,910
Parcel No. 4 - Glenville and Eddy central offices: Located at No. 12220 St. Clair Avenue, being 130 feet front on St. Clair Avenue and 150 feet deep	52,000
Parcel No. 5 - Main central office: Located at Nos. 225-243 Champlain Avenue, being 116 feet front on Champlain Avenue and 80 feet deep	177,000
Parcel No. 6 - Prospect central office: Located at No. 2136 East 19th Street, being 50 feet front on East 19th Street and 187.25 feet deep	22,500
Parcel No. 7 - Hemlock central office: Located at No. 2016 West 65th Street, being 72 feet front on West 65th Street and 140 feet deep	6,240
Parcel No. 8 - Lincoln central office: Located at No. 3026 Scranton Road, being 47 feet front on Scranton Road, 155.93 feet deep along the south lot line, 161.61 feet deep along the north lot line, and 43 feet wide in rear	4,235
Parcel No. 9 - Garfield central office: Located at No. 2059 East 105th Street, being 50 feet front on East 105th Street and 106 feet deep	75,000
Parcel No. 10 - pole yard and storage shed: Located on West 110th Street, south of Madison Avenue, being an irregular piece of property having a frontage of 375.41 feet on West 110th Street, a depth of 300 feet along the south property line, a depth of 30 feet along the north property line, and being 457 feet at rear of property along railroad	34,178
Parcel No. 11 - Fairmont central office: Located at 3164 Cedar Road, Cleveland Heights Village, Ohio, being 100.94 feet front on Cedar Road and extending 190 feet south along Edgewood Road, the southerly 40 feet along Edgewood Road extending east for an average depth of 129.7 feet	39,000
Carried Forward	$ 1,041,587

ACCOUNT 211 - LAND

Classification	Appraised Value
Brought Forward	$ 1,041,587
Cleveland (Continued):	
Parcel No. 12 - Lakewood central office: Located at No. 14414 Detroit Avenue, Lakewood, Ohio, being 47.2 feet front on Detroit Avenue, 162.73 feet deep along Marlow Street, 158.4 feet deep along east lot line, with a width in the rear of 47 feet	14,160
Parcel No. 13 - Superior central office: Located at No. 700 Prospect Avenue, being made up of the following described sub-parcels:	
Sub-parcel No. 1, being 92 feet front on Prospect Avenue, 106 feet deep along west line, 88.19 feet deep along east line, and 92.72 feet along rear line, and sub-parcel No. 2, being 40.27 feet front on Huron Road, 96.52 feet deep along west line, 89 feet deep along east line, and 41.36 feet along rear line	705,785
Sub-parcel No. 3, leasehold, being 103.53 feet front on Prospect Avenue, 142.04 feet deep along east line, 77.06 feet along Huron Road, and 177.19 feet along west line	270,923
Parcel No. 14 - Pennsylvania central office: Located at No. 1839 East 81st Street, being 73 feet front on East 81st Street and 120 feet deep	18,250
Parcel No. 15 - Academy central office: Located at No. 6524 Broadway, being 50 feet front on Broadway and 230 feet deep	7,500
Parcel No. 16 - Melrose central office: Located at No. 6330 Lorain Avenue, being 60.02 feet front on Lorain Avenue and 132 feet deep	7,500
Parcel No. 17 - to be central office: Located at No. 2064 East 55th Street, being 60 feet front on East 55th Street, 149.35 feet along south lot line, 70 feet along rear lot line, north lot line from rear lot line east parallel to south lot line 60 feet, thence south 6.6 feet, thence east parallel to south lot line 22.27 feet, thence south 4 feet, thence east 75.8 feet, parallel to south lot line to its intersection with front lot line	55,200
Parcel No. 18 - to be Main central office: Leasehold located at Nos. 732-750 Huron Road, being 74 feet front on Huron Road and a depth of 198 feet	209,000
Parcel No. 19 - to be Main central office: Located at Nos. 720-730 Huron Road, being 80 feet front on Huron Road and 198 feet deep	309,664
Parcel No. 20 - Cliffside central office: Located at No. 6515 Guthrie Street, being 70 feet front on Guthrie Street and 215.8 feet deep to Lawn Avenue	5,250
Parcel No. 21 - to be central office: Located on East 35th Street, opposite Searsdale Avenue, being an irregular shaped parcel with a	
Carried Forward	$ 2,644,819

ACCOUNT 211 - LAND

Classification	Appraised Value
Brought Forward	$ 2,644,619
Cleveland (Continued):	
Parcel No. 21 - to be central office (Continued): 100 feet front on West 35th Street, 248.35 feet deep along its south line, and 194.15 feet deep along its north line	34,609
Columbus:	
Parcel No. 1 - Franklin central office: Located at No. 28 Sherman Avenue, being 42.75 feet front on Sherman Avenue, 135.92 feet deep along Capital Street, 70.5 feet along alley, and 133 feet deep along south side	6,100
Parcel No. 2 - Hilltop central office: Located at No. 1405 West Broad Street, being 35.5 feet front on West Broad Street and 140 feet deep	8,900
Parcel No. 3 - North central office: Located at No. 21 East Fifth Avenue, being 40 feet front on East Fifth Avenue and 145 feet deep	7,000
Parcel No. 4 - Main-B central office: Located at No. 33 North Third Street, being 35.5 feet front on North Third Street, and 157.1 feet deep on East Lynn Street, with the west 31.42 feet facing on East Lynn Street, having a depth of 87.5 feet	124,250
Parcel No. 5 - Garfield central office: Located at No. 355 Thurman Avenue, being 40.5 feet front on Thurman Avenue and 210.25 feet deep	2,800
Parcel No. 6 - to be central office: Located at No. 104 North Third Street, being 73.33 feet front on North Third Street and 187.62 feet deep (Occupied by building used for plant, commercial and accounting offices)	156,250
Parcel No. 7 - Main-A central office (Leasehold): Located at No. 97-107 North Third Street, being 90 feet front on North Third Street and 95.75 feet deep	123,000
Parcel No. 8 - Fifth Avenue central office: Located at No. 316 West Fifth Avenue, being 40 feet front on West Fifth Avenue and 145.6 feet deep	3,200
Parcel No. 9 - Blake central office: Located in rear of No. 2467 East Avenue, being 16 feet front on alley west of East Avenue and 25 feet deep	350
Parcel No. 10 - Indianola central office: Located in rear of No. 62 East Thirteenth Avenue, being 21 feet front on alley north of Thirteenth Avenue and 36.5 feet deep	1,000
Parcel No. 11 - Hawthorne central office: Located at No. 1465 Hawthorne Avenue, being 44.65 feet front on Hawthorne Avenue and 130.3 feet deep	2,000
Carried Forward	$ 3,114,278

ACCOUNT 211 - LAND

Classification	Appraised Value
Brought Forward	$ 3,114,278
Columbus (Continued):	
Parcel No. 12 - Looberry central office: Located at No. 567 Oakwood Avenue, being 31.68 feet front on Oakwood Avenue and 140 feet deep	1,900
Parcel No. 13 - Franklin Park central office: Located in rear of No. 1446 Franklin Avenue, being 36 feet front on alley north of Franklin Avenue and 50 feet deep	600
Parcel No. 14 - Hanford central office: Located in rear of No. 18 East Mohler Street, being 41 feet front on Pearl Street and 62.88 feet deep	500
Parcel No. 15 - Clintonville central office: Located at No. 3520 North High Street, being 27.71 feet front on North High Street, 151.41 feet deep along the south lot line, 152.55 feet deep along the north lot line, and 27.29 feet wide along the rear lot line	13,755
Parcel No. 16 - Arlington central office: Located at the corner of West Third Avenue and Fairview Avenue, Grandview Heights Village, being 25 feet front on Fairview Avenue and 50 feet deep	600
Parcel No. 17 - to be central office: Located at Nos. 1175-1179 Mt. Pleasant Avenue, being 40.5 feet front on Mt. Pleasant Avenue, 138 feet deep along south lot line, 53.41 feet along rear lot line, thence east 40 feet along north lot line parallel to south lot line, thence south 12 feet, thence east 98 feet along north lot line parallel to south lot line to its intersection with front lot line	2,420
Parcel No. 18 - to be central office: Located on the northwest corner of Oakland Park Avenue and Indianola Avenue, being 201 feet front on Oakland Park Avenue and 300 feet deep	20,300
Coshocton:	
Parcel No. 1 - to be central office: Located at No. 209 South Sixth Street, being 62.94 feet front on South Sixth Street and 93 feet deep	3,150
Dayton:	
Parcel No. 1 - Main central office: Located at Nos. 16-18 North Ludlow Street, being 40 feet front on North Ludlow Street and 87 feet deep	47,800
Parcel No. 2 - East central office: Located at No. 1901 East Fifth Street, being 33 feet front on East Fifth Street and 125 feet deep	2,000
Carried Forward	$ 3,207,313

11117

Classification	Appraised Value
Brought Forward	$ 3,207,313
Clayton (Continued):	
Parcel No. 3 - to be central office: Located at No. 116 West Second Street, being 50 feet front on West Second Street and 208 feet deep	72,500
Parcel No. 4 - Lincoln central office: Located at No. 304 Delaware Avenue, being 79.12 feet front on Delaware Avenue and 132.78 feet deep	2,650
Parcel No. 5 - Garfield central office: Located at No. 48 South Jefferson Street, being 50.15 feet front on South Jefferson Street and 104 feet deep	81,800
East Liverpool:	
Parcel No. 1 - Main central office: Located at No. 415 Market Street, being 40 feet front on Market Street and 90 feet deep	15,000
Findlay:	
Parcel No. 1 - Main central office: Located at No. 612 South Main Street, being 45.33 feet front on South Main Street and 200 feet deep	10,199
Gallipolis:	
Parcel No. 1 - Main central office: Located at No. 462 Second Avenue, being 33 feet front on Second Avenue and 100 feet deep	3,000
Marietta:	
Parcel No. 1 - Main central office: Located at No. 306 Putnam Street, being 40 feet front on Putnam Street and 108 feet deep	9,000
Martins Ferry:	
Parcel No. 1 - Main central office: Located at No. 10 South Third Street, being 50 feet front on South Third Street and 110.39 feet deep	4,500
Massillon:	
Parcel No. 1 - Main central office: Located at No. 100 Factory Street, being 50 feet front on Factory Street and 115 feet deep	23,000
Middletown:	
Parcel No. 1 - Main central office: Located at No. 1011 First Avenue, being 99 feet front on First Avenue and 30 feet deep	12,000
Carried Forward	$ 3,441,962

ACCOUNT 211 - LAND

Classification	Appraised Value
Brought Forward	$ 3,441,962
New Carlisle:	
Parcel No. 1 - Main central office: Located on west Jefferson Street between Main and Church Streets, being 16.33 feet front on West Jefferson Street and 90 feet deep	400
North Jackson:	
Parcel No. 1 - Main central office: Located on west side of Warren Road near intersection with Youngstown-Milton Dam Road, being 31 feet front on Warren Road and 156.42 feet deep	300
Painesville:	
Parcel No. 1 - Main central office: Located at No. 104 South St. Clair Street, being 33 feet front on South St. Clair Street and 131.65 feet deep	4,620
Piqua:	
Parcel No. 1 - Main central office: Located at Nos. 311-313 North Wayne Street, being 89.5 feet front on North Wayne Street and 121.75 feet deep	11,650
Sandusky:	
Parcel No. 1 - Main central office: Located at No. 416 Columbus Avenue, being 67 feet front on Columbus Avenue, with a depth of 196 feet for the south 32 feet and 165 feet for the north 34 feet	15,075
South Euclid (Lyndhurst Village):	
Parcel No. 1 - Main central office: Located at Mayfield Road and Longwood Drive, being 73.45 feet along Cleveland and Eastern Railway Company's right of way at the south side of Mayfield Road, 200.51 feet along west lot line, 83.22 feet along south lot line, and 212.82 feet in a curved line along Longwood Drive	4,650
Springfield:	
Parcel No. 1 - to be central office: Located at Nos. 119-123 South Spring Street, being 93.25 feet front on South Spring Street and 100 feet deep	12,500
Parcel No. 2 - Main central office: Located at Nos. 132-134 East High Street, being 38 feet front on East High Street and 138 feet deep	34,200
Carried Forward	$ 3,535,557

ACCOUNT 211 - LAND

Classification	Appraised Value
Brought Forward	$ 3,535,557
Springfield (Continued):	
Parcel No. 3 - Center central office: Located at Nos. 21-25 South Center Street, being 69.5 feet front on South Center Street and 99 feet deep	25,500
St. Clairsville:	
Parcel No. 1 - Main central office: Located on Marietta Street, being 62 feet front on Marietta Street and 137 feet deep	2,500
Steubenville:	
Parcel No. 1 - Main central office: Located at No. 422 Washington Street, being 36 feet front on Washington Street and 130.67 feet deep	35,000
Toledo:	
Parcel No. 1 - Collingswood central office: Located at No. 436 Delaware Avenue, being 65 feet front on Delaware Avenue and 135.4 feet deep	7,000
Parcel No. 2 - Navarre central office: Located at Nos. 511-513 East Broadway, being 38.75 feet front on East Broadway and 103.45 feet deep	3,000
Parcel No. 3 - Forest central office: Located at No. 1311 Palmwood Avenue, being 30 feet front on Palmwood Avenue and 124 feet deep	2,000
Parcel No. 4 - Pontiac central office: Located at No. 402 New York Avenue, being 33 feet front on New York Avenue and 120 feet deep	1,500
Parcel No. 5 - Main-S central office: Located at No. 231 Huron Street, being 40 feet front on Huron Street and 120 feet deep	90,000
Parcel No. 6 - Garfield central office: Located at No. 851 Islington Street, being 44 feet front on Islington Street and 91.5 feet deep	2,500
Parcel No. 7 - Holbridge central office: Located at No. 809 Orchard Street, being 40 feet front on Orchard Street and 82 feet deep	2,500
Parcel No. 8 - to be central office: Located at Nos. 115-127 Huron Street, being 157.5 feet front on Huron Street and 120 feet deep	159,260
Parcel No. 9 - to be central office: Located at No. 1726 Arlington Street, being 115 feet front on Arlington Street and 142 feet deep	7,000
Uniontown:	
Parcel No. 1 - Main central office: Located on West Main Street, being 35 feet front on West Main Street and 60 feet deep	1,400
Carried Forward	$ 3,874,717

11120

6614

ACCOUNT 211 - MAIN

Classification	Appraised Value
Brought Forward	$ 2,674,717
Wickliffe:	
Parcel No. 1 - Main central office: Located on Euclid Avenue between stop Nos. 22-1/2 and 23, being 50 feet front along contour line of Euclid Avenue and 220 feet deep	2,500
Youngstown:	
Parcel No. 1 - Garfield central office: Located at No. 116 West Rayen Avenue, being 45 feet front on West Rayen Avenue and 200 feet deep	22,500
Parcel No. 2 - Randolph central office: Located at No. 21 East Rayen Avenue, being 60 feet front on East Rayen Avenue and 125 feet deep	27,000
Parcel No. 3 - South central office: Located at No. 2413 Oakhill Avenue, being 20 feet front facing Oakhill Avenue and 25 feet deep, the front of lot being 39.78 feet east of the east line of Oakhill Avenue, being connected with Oakhill Avenue by a 2 foot strip of land 39.78 feet long in which a right to use has been given	300
Parcel No. 4 - West central office: Located at No. 13 North Belle Vista Avenue, being 25 feet front on North Belle Vista Avenue and 44.94 feet deep	500
Zanesville:	
Parcel No. 1 - Main central office: Located at Nos. 27-29 North Sixth Street, being 56 feet front on North Sixth Street and 100 feet deep	15,950
Total	$ 2,943,467

11121

ACCOUNT 212 - BUILDINGS

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Akron:			
Building No. 1, located at Nos. 72-76 South High Street, being a three story, basement and sub-basement, brick wall, reinforced concrete construction, fireproof building, 100.9 feet wide by 115.5 feet long by 60 feet high, with three light courts, the first being 16 feet wide by 43.5 feet long by 31.5 feet high, the second being 10.5 feet wide by 115.5 feet long by 31.5 feet high, the third being 10.5 feet wide by 39 feet long by 60 feet high. Used for Main central office.	$ 287,852	95	$ 273,459
Building No. 2, located at Nos. 82-84 South High Street, being two story and basement, brick wall, steel construction, semi-fireproof building, 40 feet wide by 90 feet long by 41.5 feet high. Used for traffic and commercial offices and operators' training school.	62,640	85	53,244
Alliance:			
Building No. 1, located at 400 E. Main Street, rented building. Miscellaneous building equipment owned. Used for Main central office.	6,377	85	5,420
Barberton:			
Building No. 1, located at No. 401 E. Park Street, being a one story and part basement, brick wall, frame construction, non-fireproof building, 30 feet average width by 60 feet long by 22 feet high. Used for Main central office.	14,813	90	13,332
Bellaire:			
Building No. 1, located at No. 3337 Guernsey Street, being a one story and basement, brick wall, frame construction, non-fireproof building, 25 feet wide by 86 feet long by 29.5 feet high. Used for Main central office.	27,700	90	24,930
Brea:			
Building No. 1, located at No. 33 E. Bridge Street, being a two story, no basement, brick wall, frame construction, non-fireproof building, 20 feet wide by 56.5 feet long by 23 feet high. Used for Main central office.	15,163	90	13,647
Carried Forward	$ 414,545		384,032

11122

91139

ACCOUNT 212 - BUILDINGS

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Brought Forward	$ 414,545		$ 384,032
Canton:			
Building No. 1, located at No. 223 Cleveland Avenue, S.W., being a two story and basement, brick wall, frame construction, non-fireproof building, 25 feet wide by 85.5 feet long by 41 feet high. Used for Hemlock central office.	46,503	95	44,178
Building No. 2, located at No. 317 Tuscarawas Street, being a two story and basement, brick wall, frame construction, non-fireproof building, 33 feet wide by 69.5 feet long by 43.5 feet high. Used for McKinley central office.	40,016	85	34,014
Building No. 3, located at No. 405 Cleveland Avenue, N.W., being a three story and basement building, constructed to carry five additional stories, stone walls on three sides, reinforced concrete construction, interior partitions tile, 66.8 feet wide by 154 feet long by 56 feet high, with a light well, 12 feet wide by 77 feet long, above first story. Used for central office.	277,505	98	271,955
Cleveland:			
Building No. 1, located at No. 6133 Broadway Avenue, being a two story and basement, brick wall, concrete construction, non-fireproof building, 32.5 feet wide by 105 feet long by 40 feet high, with an annex, 10.2 feet wide by 19.3 feet long by 40 feet high. Used for Broadway central office.	70,500	85	59,925
Building No. 2, located at No. 5300 Prospect Avenue, being a three story, basement and sub-basement, brick wall, concrete and steel construction, fireproof building, 36.3 feet wide by 115.3 feet long by 64 feet high, with a three story and no basement addition, 33.2 feet wide by 40.6 feet long by 40 feet high. Used for Randolph central office.	148,000	85	125,800
Building No. 3, located at No. 12223 St. Clair Avenue, being a two story, basement and sub-basement, brick wall, steel and concrete construction, fireproof building, 124 feet wide by 138 feet long by 46.5 feet high, with three light courts, the first being 11.8 feet wide by 84 feet long by 40 feet high, the second being 14 feet wide by 100 feet long by 40 feet high, and the third being 21.5 feet wide by 100 feet long by 19 feet high, designed for third story. Used for Glenville and Eddy central offices.	398,410	90	358,569
Carried Forward	$ 1,395,479		$ 1,278,473

11123

6642

ACCOUNT 212 - BUILDINGS

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Brought Forward	$ 1,395,479		$ 1,278,473
eveland (Continued):			
Building No. 4, located at No. 225-243 Champlain Avenue, being a part six story and basement and part seven story and basement, brick wall, steel and concrete construction, fireproof building, the seven story part being 78 feet wide by 80.3 feet long by 110 feet high, the six story part being 39.3 feet wide by 80.3 feet long by 103 feet high, with a light well 18 feet wide by 30 feet long by 6[illegible] feet high, basement extensions under sidewalk being 13.5 feet wide by 80 feet long by 10.5 feet high, and 13.5 feet wide by 118 feet long by 13.3 feet high, six story part being designed for six additional stories. Used for Main and Cherry central offices.	719,315	90	647,384
Building No. 5, located at No. 2136 E. 19th Street, being a two story and basement, brick and stone wall, steel and concrete construction, fireproof building, 42 feet wide by 83 feet long by 46 feet high, with a one story, no basement, brick wall, frame construction, non-fireproof addition, 27.3 feet wide by 70 feet long by 25 feet high. Used for Prospect central office.	112,999	85	96,049
Building No. 6, located at No. 2016 W. 65th Street, being a two story, basement and sub-basement, brick wall, steel and frame construction, non-fireproof building, 42.7 feet wide by 119.3 feet long by 38 feet high, with a light well, 10.3 feet wide by 100 feet long, for all floors. Used for Hemlock central office.	73,143	90	65,829
Building No. 7, located at No. 3026 Scranton Road, being a two story and basement, brick wall, frame construction, non-fireproof building, 32.5 feet wide by 132.6 feet long by 39 feet high, with an annex, 9.5 feet wide by 19.3 feet long by 39 feet high. Used for Lincoln central office.	77,168	90	69,451
Building No. 8, located at No. 2059 E. 105th Street, being a four story and basement, brick wall, steel and concrete construction, fireproof building, 41.4 feet wide by 168.8 feet long by 81 feet high, with a light well, 10.2 feet wide by 68.3 feet long for all floors. Used for Garfield central office.	240,980	90	216,887
Building No. 9, located on W. 110th Street south of Madison Avenue, being a one story, sheet metal building, about 30 feet wide by 38 feet long by 11 feet high. Used for storage shed.	1,250	70	875
Building No. 10, located on W. 110th Street south of Madison Avenue, being a one story frame building, about 7 feet wide by 10 feet long by 10 feet high. Used for pole yard office.	140	70	98
Carried Forward	$ 2,620,480		$ 2,375,046

11124

6618

ACCOUNT 212 - BUILDINGS

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Brought Forward	$ 2,620,480		$ 2,375,046
Cleveland (Continued):			
Building No. 11, located at Cedar and Edgewood Roads, Cleveland Heights Village, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 40 feet wide by 82.3 feet long by 48.5 feet high, with an annex, 34.3 feet wide by 110.4 feet long by 45 feet high, of similar construction. Used for Fairmont central office.	202,468	95	192,345
Building No. 12, located at No. 14414 Detroit Avenue, Lakewood, being a three story and basement, brick wall, reinforced concrete construction, fireproof building, 44 feet average width by 149.5 feet average length by 55.5 feet high, with a light court, 13 feet wide by 101 feet long, for all floors. Used for Lakewood central office.	160,980	95	152,931
Building No. 13, located at No. 700 Prospect Avenue, being a nine story and basement, brick wall, steel and concrete construction, fireproof building, 65 feet wide by 187 feet long by 140 feet high. Used for Superior central office, traffic and commercial offices.	1,096,963	90	987,267
Building No. 14, located in rear of No. 700 Prospect Avenue, being a one story, no basement, brick wall, frame construction, fireproof building, 20 feet average width by 83.8 feet long by 12 feet high. Used for garage.	9,723	90	8,751
Building No. 15, located in rear of No. 700 Prospect Avenue, being a one story, no basement, brick wall, frame construction, non-fireproof building, 50 feet wide by 92.5 feet average length by 12 feet high. Used for garage.	17,582	90	15,824
Building No. 16, located at No. 1839 E. 81st Street, being a three story, no basement, brick wall, steel and concrete construction, fireproof building, 52 feet wide by 82 feet long by 38 feet high. Used for Princeton and Pennsylvania central offices.	81,190	90	73,071
Building No. 17, located at No. 6524 Broadway Avenue, being a two story, no basement, brick wall, steel and concrete construction, fireproof building, 35 feet wide by 61 feet long by 23.5 feet high. Used for Academy central office.	31,700	95	30,115
Building No. 18, located at No. 6330 Lorain Avenue, being a two story and basement, brick wall, reinforced concrete, fireproof building, 39 feet wide by 62 feet long by 42 feet high. Used for Melrose central office.	49,165	95	46,707
Carried Forward	$ 4,270,251		$ 3,882,057

ACCOUNT 212 - BUILDINGS

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Brought Forward	$ 4,270,251		$ 3,882,057
Cleveland (Continued):			
Building No. 19, located at No. 6215 Carnegie Avenue. Rented quarters. Heating plant owned. Used for plant offices.	3,700	80	2,960
Building No. 20, located at No. 6513 Guthrie Street, being a two story and basement, brick wall, steel and concrete construction, fireproof building, 70.4 feet average width by 100.3 feet long by 46 feet high. Used for Cliffside central office.	189,465	98	185,676
Columbus:			
Building No. 1, located at No. 28 Sherman Avenue, being a two story and basement, brick wall, steel and concrete construction, fireproof building, 30 feet wide by 80.5 feet long by 45.3 feet high, with an annex in rear of similar construction, 38.7 feet wide by 32.6 feet long by 45.3 feet high. Used for Franklin central office.	78,940	95	74,993
Building No. 2, located at No. 1405 E. Broad Street, being a two story and basement, brick wall, steel and concrete construction, fireproof building, 35.5 feet wide by 112.3 feet long by 38.4 feet high, with an annex of similar construction, 10.7 feet wide by 11.3 feet long by 38.4 feet high, with a light well, 7.5 feet wide by 60 feet long, for all floors. Used for Hilltop central office.	74,691	95	70,956
Building No. 3, located at No. 21 E. Fifth Avenue, being a two story and basement, brick wall, steel and concrete construction, fireproof building, 30.2 feet wide by 167.3 feet long by 41.5 feet high, with an annex of similar construction, 8.7 feet wide by 32 feet long by 41.5 feet high. Used for North central office.	103,610	9[illegible]	[illegible]8,437
Building No. 4, located at No. 33 N. Third Street, being a six story and basement, brick wall, steel and concrete construction, fireproof building, 35.3 feet wide by 157.1 feet long by 105 feet high, with an annex of similar construction, 24.3 feet wide by 31.4 feet long by 105 feet high, and a one story and basement annex of similar construction, 28.3 feet wide by 31.4 feet long by 30.3 feet high. Used for Main-E central office.	406,320	85	345,372
Building No. 5, located at No. 355 Thurman Avenue, being a three story and basement, brick wall, reinforced concrete construction, fireproof building, 3[illegible] feet wide by 75 feet long by 55.3 feet high, with an annex of similar construction, 9.5 feet wide by 28.3 feet long by 55.3 feet high, designed for four stories. Used for Garfield central office.	71,280	90	64,152
Carried Forward	$ 5,198,265		$ 4,724,603

11126

ACCOUNT 212 - BUILDINGS

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Brought Forward	$ 5,198,265		$ 4,724,603
Jumbus (Continued):			
Building No. 6, located at No. 104 N. Third Street, being a five story and basement, brick wall, reinforced concrete construction, fireproof building, 73.3 feet wide by 187.1 feet long by 79.5 feet high, with a light well, 18.3 feet wide by 80 feet long by 38 feet high, designed for three additional stories. Used for plant and offices. To be used for Adams central office.	363,100	90	326,790
Building No. 7, located at No. 97-107 N. Third Street, being a four story and basement, brick wall, steel and concrete construction, semi-fireproof building, 90 feet wide by 94.3 feet long by 73.5 feet high. Used for Main-S central office, plant and commercial offices.	231,700	85	196,945
Building No. 8, located at 316 W. Fifth Avenue, being a two story and basement, brick wall, frame construction, non-fireproof building, 25.2 feet wide by 59 feet long by 35 feet high, with two light wells, one being 4.4 feet wide by 15.2 feet long, the other being 9.8 feet wide by 13.5 feet long, both for the height of the building. Used for Fifth Ave. central office.	13,200	75	9,900
Building No. 9, located in rear of No. 2467 East Avenue, being a one story, no basement, concrete, gypsum and asbestos, fireproof building, 14 feet wide by 21 feet long by 17 feet high. Used for Blake central office.	3,920	95	3,724
Building No. 10, located in rear of No. 62 E. Thirteenth Avenue, being a one story, no basement, brick wall, reinforced concrete construction, fireproof building, 16.1 feet wide by 34 feet long by 15.5 feet high. Used for Indianola central office.	6,697	95	6,362
Building No. 11, located at No. 1465 Hawthorne Avenue, being a one story, no basement, concrete, gypsum and asbestos construction, fireproof building, 14 feet wide by 21 feet long by 17 feet high. Used for Hawthorne central office.	3,920	95	3,724
Building No. 12, located at No. 587 Oakwood Avenue, being a one story and part basement, concrete, steel and asbestos construction, fireproof building, 13.8 feet wide by 35.2 feet long by 18.3 feet high. Used for Mooberry central office.	6,785	95	6,446
Building No. 13, located in rear of No. 1448 Franklin Avenue, being a two story and basement, brick wall, wood and concrete construction, semi-fireproof building, 30.4 feet wide by 31.7 feet long by 35.5 feet high. Used for Franklin Park central office.	15,030	90	13,527
Carried Forward	$ 5,842,617		$ 5,292,021

11127

ACCOUNT 212 - BUILDINGS

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Brought Forward	$ 5,842,617		$ 5,292,021
Columbus (Continued):			
Building No. 14, located in rear of No. 18 E. Mohler Street, being a one story, no basement, concrete, gypsum and asbestos construction, fireproof building, 14 feet wide by 21 feet long by 17 feet high. Used for Hanford central office.	3,920	90	3,528
Building No. 15, located at No. 3520 N. High Street, being a one story and basement, brick wall, concrete construction, fireproof building, 17.5 feet wide by 34 feet long by 29 feet high. Used for Clintonville central office.	6,426	90	5,783
Building No. 16, located at the corner of N. Third Avenue and Fairview Avenue, Grandview Heights Village, being a one story, no basement, concrete, gypsum and asbestos construction, fireproof building, 13.8 feet wide by 18 feet long by 17 feet high. Used for Arlington central office.	3,580	90	3,222
Dayton:			
Building No. 1, located at Nos. 16-18 N. Ludlow Street, being a three story and basement, brick wall, mill construction, non-fireproof building, 38.3 feet wide by 84.7 feet long by 61.8 feet high. Used for main central office.	90,099	85	76,584
Building No. 2, located at No. 1901 E. Fifth Street, being a two story and basement, brick wall, concrete construction, fireproof building, 26 feet wide by 92 feet long by 37.3 feet high, with an annex of similar construction, 7 feet wide by 30 feet long by 37.3 feet high. Used for East central office.	54,634	90	49,171
Building No. 3, located at No. 304 Delaware Avenue, being a two story and basement, brick wall, concrete construction, fireproof building, 40.5 feet wide by 98 feet long by 43 feet high, with a light well, 9.5 feet wide by 34.6 feet long, for height of building, designed for one additional story. Used for Lincoln central office.	75,372	95	71,603
Building No. 4, located at No. 48 S. Jefferson Street, being a five story and basement, brick wall, frame construction, non-fireproof building, 50.8 feet wide by 104.2 feet long by 77.7 feet high, extra space under sidewalk, 9.8 feet wide by 98 feet long by 8.5 feet high. Used for Garfield central office, traffic, commercial and plant offices.	198,055	85	168,347
Carried Forward	$ 6,274,703		$ 5,670,259

11128

[Vol. 11129]

Account 212—Buildings

Classification	Reproduction cost new	Per cent condition	Present value
Brought Forward	$6,274,703		$5,670,259
East Liverpool:			
Building No. 1, located at No. 415 Market Street, being a brick wall, reinforced concrete construction, fireproof building, the front portion being three story and basement, 30 feet wide by 49 feet long by 54 feet high, the rear portion being two story and basement, 30 feet wide by 41 feet long by 43 feet high. Used for Main central office.	62,294	95	59,179
Findlay:			
Building No. 1, located at No. 612 S. Main Street, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 45.3 feet wide by 93.3 feet long by 37.5 feet high, with a light well, 14.3 feet wide by 73.3 feet long, for height of building, and a one story and basement addition of similar construction, 25.4 feet wide by 26.1 feet long by 22.3 feet high. Used for Main central office.	60,993	95	57,943
Gallipolis:			
Building No. 1, located at No. 462 Second Avenue, being a two story and basement, brick wall, frame construction, non-fireproof building, 22 feet wide by 88.5 feet long by 35 feet high. Used for Main central office.	19,500	70	13,650
Marietta:			
Building No. 1, located at No. 308 Putnam Street, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 30 feet wide by 56 feet long by 41 feet high, with one story and basement annex, 17 feet wide by 19 feet long by 23 feet high. Used for Main central office.	52,236	90	47,012
Martins Ferry:			
Building No. 1, located at No. 10 S. Third Street, being a one story, no basement, brick wall, frame construction, non-fireproof building, 25 feet wide by 68 feet long by 16 feet high. Used for Main central office.	10,545	95	10,018
Massillon:			
Building No. 1, located at No. 100 Factory Street, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 50 feet wide by 77.2 feet long by 49.2 feet high, with a light well, 7.5 feet wide by 39.3 feet long, for height of building. Used for Main central office.	96,255	90	86,630
Carried Forward	$6,576,526		$5,944,691

[fol. 11130]

Account 212—Buildings

Classification	Reproduction cost new	Per cent condition	Present value
Brought Forward	$6,576,526		$5,944,691
Middletown:			
Building No. 1, located at No. 1011 First Avenue, being a one story and basement, brick wall, concrete construction, fireproof building, 27 feet wide by 80 feet long by 23 feet high, with a light well, 7.8 feet wide by 9.3 feet long, for height of building. Used for Main central office.	29,173	90	26,256
New Carlisle:			
Building No. 1, located on W. Jefferson Street between Main and Church Streets, being a two story and part basement, frame construction, non-fireproof building, 16.7 feet wide by 26.5 feet long by 23.5 feet high, with one story and no basement addition of similar construction, 16.7 feet wide by 24.3 feet long by 13 feet high. Used for Main central office.	3,450	60	2,070
Building No. 2, located in rear of building No. 1, being 12 feet wide by 15 feet long by 8.4 feet high. Used for garage.	300	60	180
North Jackson:			
Building No. 1, located on the west side of Warren Road near the intersection with Youngstown-Milton Dam Road, being a one story, no basement, frame, non-fireproof building, 20 feet wide by 30 feet long by 13.5 feet high. Used for Main central office.	2,050	60	1,230
Painesville:			
Building No. 1, located at No. 104 S. St. Clair Street, being a two story, no basement, brick wall, frame construction, non-fireproof building, 27 feet wide by 53.8 feet long by 29 feet high, with an annex of similar construction, 8.8 feet wide by 14.5 feet long by 29 feet high. Used for Main central office.	17,342	85	14,741
Building No. 2, located in rear of 104 S. St. Clair Street, being a two story, frame barn, 24.5 feet wide by 32.5 feet long by 22 feet high. Used for garage.	1,955	80	1,564
P—a:			
Building No. 1, located at Nos. 311-313 N. Wayne Street, being a two story and part basement, brick wall, reinforced concrete, fireproof building, 39.5 feet wide by 69.2 feet long by 38.3 feet high, with a light well, 12.5 feet wide by 40 feet long, for height of building. Used for Main central office.	39,925	90	35,932
Carried Forward	$6,670,721		$6,026,664

[fol. 11131]

Account 212—Buildings

Classification	Reproduction cost new	Per cent condition	Present value
Brought Forward	$6,670,721		$6,026,664
Sandusky:			
Building No. 1, located at No. 416 Columbus Avenue, being a two part building, the front part being a two story, no basement, brick wall, frame construction, non-fireproof building, 36.7 feet wide by 31.3 feet long by 31.2 feet high, the rear part being a two story and basement, brick wall, concrete construction, fireproof building, 31 feet wide by 62.3 feet long by 40 feet high, with a one story and basement addition of concrete construction, 11.8 feet wide by 16.5 feet long by 21 feet high. Used for Main central office.	51,199	95	48,639
Building No. 2, located in rear of No. 416 Columbus Avenue, being a one story, no basement, brick and frame building, 31 feet wide by 33 feet long by 11.5 feet high. Used for garage.	3,330	95	3,164
South Euclid:			
Building No. 1, located at Mayfield Road and Longwood Drive, being a two story and basement, frame, non-fireproof building, 22 feet wide by 29 feet long by 26 feet high. Used for Main central office.	5,000	85	4,250
Building No. 2, located in rear of building No. 1, being a one and one-half story, no basement, frame building, 12.2 feet wide by 26.7 feet long. Used for garage.	430	80	344
Springfield:			
Building No. 1, located at Nos. 132-134 E. High Street, being a two story and basement, brick wall, frame construction, non-fireproof building, 38.1 feet wide by 70 feet long by 39 feet high. Used for Main central office.	51,177	75	38,383
Building No. 2, located at Nos. 21-25 S. Center Street, being a two story and basement, brick wall, frame construction, non-fireproof building, 37 feet wide by 60.2 feet long by 44.5 feet high. Used for Center central office.	48,218	80	38,574
Building No. 3, located in rear of Nos. 21-25 S. Center Street, being a one story, no basement, cement floor, brick and frame building, 18 feet wide by 60 feet long by 11 feet high. Used for garage.	2,950	90	2,655
St. Clairsville:			
Building No. 1, located on Marietta Street, being a one and one-half story and part basement, brick and wood wall, frame construction, non-fireproof building, 32.2 feet wide by 40.7 feet long by 18 feet high. Used for Main central office.	6,100	65	3,965
Carried Forward	$6,839,125		$6,166,638

[fol. 11132]

Account 212—Buildings

Classification	Reproduction cost new	Per cent condition	Present value
Brought Forward	$6,839,125		$6,166,638
Steubenville:			
Building No. 1, located at No. 422 Washington Street, being a three story and basement, brick wall, concrete construction, fireproof building, 35 feet wide by 53 feet long by 51 feet high, with a light court, 8.2 feet wide by 21.6 feet long, for height of building. Used for Main central office.	49,001	95	46,551
Building No. 2, located in the rear of No. 422 Washington Street, being a one story, no basement, brick and tile wall, frame construction building, 38 feet wide by 35 feet long by 12 feet high. Used for garage.	4,040	95	3,838
Toledo:			
Building No. 1, located at No. 436 Delaware Avenue, being a two story and basement, brick wall, reinforced concrete, fireproof building, 33.5 feet wide by 79.3 feet long by 40.5 feet high, with a two story and basement addition, 42 feet wide by 65.2 feet long by 37.8 feet high, of similar construction. Used for Collingwood central office.	53,175	90	47,858
Building No. 2, located at Nos. 511–513 E. Broadway, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 38.8 feet wide by 95.5 feet long by 46.8 feet high, with a light wall, 8.5 feet wide by 55.3 feet long, for height of building. Used for Navarre central office.	73,385	90	66,046
Building No. 3, located at No. 1131 Palmwood Avenue, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 45.2 feet wide by 109.8 feet long by 38.8 feet high, with two light wells, one being 2.7 feet wide by 19.4 feet long, the other being 12.2 feet wide by 60.6 feet long, both for height of building. Used for Forest central office.	77,661	90	69,895
Building No. 4, located at No. 402 New York Avenue, being a two story and part basement, brick wall, frame construction, non-fireproof building, 26 feet wide by 65 feet long by 26.7 feet high, with a light well, 4 feet wide by 37.5 feet long, for height of building. Used for Pontiac central office.	21,915	90	19,724
Building No. 5, located at No. 231 Huron Street, being a three story and basement, brick wall, steel construction, semi-fireproof building, 40 feet wide by 120 feet long by 60 feet high. Used for Main-8 central office.	136,250	90	122,625
Carried Forward	$7,254,552		$6,543,175

[fol. 11133]

Account 212—Buildings

Classification	Reproduction cost new	Per cent condition	Present value
Brought Forward	$7,254,552		$6,543,175
Toledo(Continued):			
Building No. 6, located at No. 851 Islington Street, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 38 feet wide by 69 feet long by 42 feet high. Used for Garfield central office.	54,330	90	48,897
Building No. 7, located at No. 889 Orchard Street, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 38 feet wide by 52 feet long by 44 feet high. Used for Walbridge central office.	45,081	90	40,573
Building No. 8, located at No. 1726 Arlington Street, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 31.7 feet wide by 85.3 feet long by 48 feet high, with an annex, 13.3 feet wide by 34.9 feet long by 48 feet high. To be used for central office.	67,500	98	66,150
Building No. 9, located at No. 240 Vance Street. Rented quarters. Heating plant owned. Used for plant offices.	2,050	90	1,845
Uniontown:			
Building No. 1, located on W. Main Street, being a two story and basement, frame building, 20.8 feet wide by 50.5 feet long by 32 feet high. Used for Main central office.	6,100	65	3,965
Upper Sandusky:			
Building No. 1, located at Wyandotte and 7th Streets. Rented building. Miscellaneous building equipment owned. Used for central office.	1,302	95	1,237
Wickliffe:			
Building No. 1, located on Euclid Avenue between Stop Nos. 22-1/2 and 23, being a two and one-half story and basement frame building, 28.2 feet average width by 34.3 feet long by 31.2 feet high. Used for Main central office.	9,576	90	8,618
Building No. 2, located in the rear of building No. 1, being a two story, no basement, frame barn, 18.3 feet wide by 24.7 feet long by 19 feet high. Used for garage.	955	85	812
Youngstown:			
Building No. 1, located at No. 116 W. Rayen Avenue, being a three story and basement, brick wall, reinforced concrete construction, fireproof building, 45 feet wide by 190 feet long by 57 feet high, with two light wells, one being 8 feet wide by 147.8 feet long, the other being 4 feet wide by			
Carried Forward	$7,441,446		$6,715,272

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ACCOUNT 212 - BUILDINGS

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Brought Forward	$ 7,441,446		$ 6,715,272
Youngstown (Continued):			
127.8 feet long, both for height of building. Used for Garfield central office.	156,630	90	140,967
Building No. 2, located at No. 21 E. Rayen Avenue, being a two story and basement, brick wall, rein forced concrete construction, fireproof building, 56.3 feet wide by 123.3 feet long by 41 feet high, with one light court, 16.25 feet wide by 90 feet long by 41 feet high. Used for Randolph central office.	97,919	85	83,231
Building No. 3, located at No. 2413 Oakhill Avenue, being a one story and basement, brick wall, reinforced concrete construction, fireproof building, 18 feet wide by 31 feet long by 19 feet high. Used for South central office.	6,130	95	5,824
Building No. 4, located at No. 13 N. Belle Vista Avenue, being a one story and basement, brick wall, reinforced concrete construction, fireproof building, 24 feet wide by 30 feet long by 19 feet high. Used for West central office.	8,080	96	7,918
Zanesville:			
Building No. 1. located at Nos. 27-29 N. Sixth Street, being a two story and basement, brick wall, reinforced concrete and steel construction, fireproof building, 58 feet wide, 34 feet of the width being 41 feet deep and 24 feet of the width being 99.5 feet deep, 42 feet high. Used for Main central office.	78,569	90	70,712
Total Cost (Specific Construction)	$ 7,788,774		$ 7,023,924

11134

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Adamsville:					
Dll	9				
Akron:					
Subscriber	569,601				
Toll	154,180				
Alliance:					
Subscriber	183,380				
Toll	23,739				
Alton:					
Subscriber	605				
Ashtabula:					
Toll	12,129				
Ashland:					
Toll	411				
Athens:					
Toll	1,502				
Attica:					
Toll	96				
Atwater:					
Subscriber	1,211				
Toll	99				
Austinburg:					
Toll	1				
Avon:					
Toll	17				
Barberton:					
Subscriber	25,720				
Toll	1,284				
Barnesville:					
Subscriber	10,532				
Toll	3,650				
B abridge:					
Toll	148				
Beaver Dam:					
Toll	21				
Bedford:					
Subscriber	11,151				
Toll	1,791				

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Bellaire:					
Subscriber	34,457				
Toll	916				
Bellbrook:					
Subscriber	970				
Bellefontaine:					
Toll	494				
Berea:					
Subscriber	22,795				
Toll	4,652				
Bethesda:					
Subscriber	1,938				
Toll	21				
Blanchester:					
Toll	128				
Bloomingburg:					
Subscriber	2,633				
Toll	46				
Bloomingville:					
Subscriber	362				
Bluffton:					
Toll	106				
Bowersville:					
Subscriber	1,090				
Bowling Green:					
Toll	1,188				
Brilliant:					
Toll	145				
Brewster:					
Toll	132				
Bre sville:					
Subscriber	1,454				
Toll	356				
Bryan:					
Toll	212				
Bridgeport:					
Subscriber	18,347				
Toll	567				

11136

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Bremen:					
Toll	98 ✓				
Buchtel:					
Subscriber	1,211 ✓				
Toll	137 ✓				
Bucyrus:					
Toll	432 ✓				
Cadiz:					
Toll	259 ✓				
Caldwell:					
Toll	119 ✓				
Cambridge:					
Toll	485 ✓				
Camden:					
Toll	97 ✓				
Canal Fulton:					
Subscriber	1,625 ✓				
Toll	30 ✓				
Canal Winchester:					
Subscriber	3,513 ✓				
Toll	431 ✓				
Canfield:					
Subscriber	2,423 ✓				
Toll	42 ✓				
Canton subscriber:					
Hemlock office	147,291 ✓				
Garfield and McKinley offices	288,639 ✓				
Canton toll - in subscriber boards:					
Hemlock office	1,034 ✓				
McKinley and Garfield offices	2,626 ✓				
Canton toll:					
Garfield office	45,763 ✓				
Carey:					
Toll	2 ✓				
Carroll:					
Toll	63 ✓				
Castalia:					
Subscriber	1,211 ✓				

11137

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Cedar Point:					
"	704				
Celina:					
Toll	147				
Centerville:					
Subscriber	2,180				
Toll	250				
Chagrin Falls:					
Subscriber	13,417				
Toll	1,565				
Chardon:					
Toll	18				
Chillicothe:					
Toll	3,961				
Christiansburg:					
Subscriber	1,017				
Circleville:					
Toll	450				
Clifton:					
Subscriber	605				
Toll	8				
Cleveland subscriber:					
Main-Cherry office	1,116,843				
Prospect office	350,974				
Hemlock office	294,478				
Kenmore office	54,571				
Lakewood office	494,323				
Lincoln office	256,701				
Broadway office	208,977				
Fairmount office	429,809				
Garfield-Cedar office	739,446				
Eddy-Glenville office	666,085				
Randolph office	542,458				
Princeton-Pennsylvania office	196,217				
Atlantic-Melrose office	137,424				
Union-Academy office	72,189				
Central-Superior office	599,108				
Cleveland toll - in subscriber boards:					
Main-Cherry office	45,460				
Prospect office	7,076				
Kenmore office	331				
Lincoln office	3,006				
Hemlock office	3,272				
Broadway office	3,155				

11138

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Cleveland toll - in subscriber boards (Continued):					
Garfield-Cedar office	$ 7,855				
Fairmount office	3,938				
Eddy-Glenville office	11,304				
Randolph office	8,604				
Lakewood office	5,224				
Princeton-Pennsylvania office	1,092				
Atlantic-Melrose office	772				
Union-Academy office	682				
Central-Superior office	6,739				
Cleveland toll switchboard:					
Suburban	122,780				
Columbiana:					
Subscriber	2,314				
Toll	56				
Columbus subscriber:					
Main office	431,548				
Franklin office	240,910				
North-University office	381,952				
Garfield office	111,644				
Hilltop-Randolph office	142,479				
Adams office	678,657				
Mooberry office	40,383				
Clintonville office	18,200				
Blake office	10,293				
Fifth Avenue office	23,720				
Indianola office	19,344				
Arlington office	11,582				
Franklin Park office	43,651				
Hanford office	10,500				
Hawthorne office	14,153				
Columbus toll:					
Main office	106,217				
Adams office	79,910				
In subscriber boards:					
Main office	18,741				
Hilltop-Randolph office	3,117				
Garfield office	2,636				
North-University office	5,625				
Franklin office	6,004				
Conesville:					
Subscriber	485				
Conneaut:					
Toll	1,953				
Coshocton:					
Subscriber	43,485				
Toll	7,286				

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Covington:					
Toll	$ 31 ✓				
Crookaville:					
Toll	215 ✓				
Cuyahoga Falls:					
Subscriber	16,444 ✓				
Toll	644 ✓				
Cygnet:					
Toll	126 ✓				
Dalton:					
Subscriber	1,090 ✓				
Toll	19 ✓				
Dayton subscriber:					
Main office	352,345 ✓				
East office	141,020 ✓				
Garfield office	300,534 ✓				
Lincoln office	119,131 ✓				
Dayton toll:					
Main office	11,282 ✓				
East office	3,609 ✓				
Garfield office	5,624 ✓				
Lincoln office	3,221 ✓				
Toll board	49,943 ✓				
Decatur:					
Toll	65 ✓				
Defiance:					
Toll	246 ✓				
Delaware:					
Toll	1,029 ✓				
Delphos:					
Toll	410 ✓				
Deshler:					
Toll	176 ✓				
Donnellsville:					
Subscriber	911 ✓				
Dover:					
Toll	858 ✓				
Dresden:					
Subscriber	3,635 ✓				
Toll	465 ✓				

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Dublin:					
Subscriber	1,112				
Toll	83				
Dunkirk:					
Toll	114				
East Liverpool:					
Subscriber	83,386				
Toll	17,104				
East Palestine:					
Subscriber	12,727				
Toll	3,829				
Eaton:					
Toll	155				
Edgerton:					
Toll	7				
Elyria:					
Toll	1,795				
Enon:					
Subscriber	362				
Toll	127				
Findlay:					
Subscriber	90,505				
Toll	27,993				
Fletcher:					
Subscriber	1,211				
Forest:					
Toll	118				
Fostoria:					
Subscriber	45,763				
Toll	15,375				
Franklin:					
Subscriber	8,931				
"	2,282				
Fort Recovery:					
Toll	21				
Frazeysburg:					
Toll	99				
Fremont:					
Toll	3,526				

11141

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Gahanna:					
Subscriber	1,332				
Toll	50				
Galion:					
Toll	535				
Gallipolis:					
Subscriber	13,408				
Toll	5,708				
Galloway:					
Subscriber	727				
Toll	50				
Gates Mill:					
Subscriber	975				
Toll	194				
Geneva:					
Toll	140				
Georgetown:					
Toll	221				
Germantown:					
Toll	214				
Gibsonburg:					
Toll	3				
Girard:					
Subscriber	15,403				
Toll	4,214				
Gnadenhutten:					
Subscriber	558				
Toll	5				
Greenfield:					
Toll	201				
Greenville:					
Toll	206				
Grove City:					
Subscriber	2,000				
Toll	614				
Groveport:					
Subscriber	2,003				
Toll	128				
Harrisburg:					
Subscriber	1,454				
Toll	77				

11142

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Hartville:					
Subscriber	$ 2,423 ✓				
Toll	246 ✓				
Hebron:					
Toll	95 ✓				
Helena:					
Toll	7 ✓				
Hicksville:					
Toll	153 ✓				
Hilliards:					
Subscriber	1,356 ✓				
Toll	70 ✓				
Hillsboro:					
Toll	754 ✓				
Holland:					
Subscriber	1,090 ✓				
Toll	13 ✓				
Hubbard:					
Subscriber	2,970 ✓				
Toll	232 ✓				
Hudson:					
Toll	194 ✓				
Huron:					
Toll	127 ✓				
Ironton:					
Toll	3,030 ✓				
Jackson:					
Toll	3,267 ✓				
Jamestown:					
Subscriber	2,970 ✓				
Jefferson:					
Toll	29 ✓				
Jeffersonville:					
Subscriber	2,162 ✓				
Toll	79 ✓				
Junction City:					
Toll	109 ✓				

11143

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Kent:					
Subscriber	$ 21,680 ✓				
Toll	3,482 ✓				
Kenton:					
Toll	3,330 ✓				
Kingsville:					
Toll	119 ✓				
Lancaster:					
Subscriber	71,320 ✓				
Toll	11,811 ✓				
La Rue:					
Toll	82 ✓				
Lebanon:					
Toll	222 ✓				
Leetonia:					
Subscriber	3,343 ✓				
Toll	705 ✓				
Leipsic:					
Toll	142 ✓				
Lemoyne:					
Toll	8 ✓				
Lena:					
Subscriber	1,211 ✓				
Liberty Center:					
Toll	4 ✓				
Lima:					
Toll	7,200 ✓				
Linden Heights:					
Subscriber	5,454 ✓				
Toll	50 ✓				
Lisbon:					
Subscriber	3,635 ✓				
Toll	609 ✓				
Lockbourne:					
Subscriber	847 ✓				
Logan:					
Toll	243 ✓				
London:					
Subscriber	19,299 ✓				
Toll	4,013 ✓				

11144

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Louisville:					
Subscriber	4,848				
Toll	261				
Lorain:					
Toll	1,134				
Madison:					
Toll	6				
Magnolia:					
Subscriber	605				
Toll	25				
Manchester:					
Toll	135				
Mansfield:					
Toll	26,110				
Mantua:					
Subscriber	2,423				
Toll	21				
Marietta:					
Subscriber	65,128				
Toll	15,348				
Marion:					
Toll	6,087				
Marlboro:					
Subscriber	605				
Toll	78				
Martins Ferry:					
Subscriber	26,167				
Toll	489				
Marysville:					
Toll	2,176				
Massillon:					
Subscriber	126,969				
Toll	45,453				
Maumee:					
Subscriber	3,879				
Toll	32				
McComb:					
Toll	133				
Medina:					
Toll	875				

11145

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Mentor:					
Toll	204 ✓				
Miamisburg:					
Subscriber	12,672 ✓				
Toll	1,796 ✓				
Middletown:					
Subscriber	61,976 ✓				
Toll	12,547 ✓				
Milan:					
Toll	802 ✓				
Milledgeville:					
Subscriber	1,211 ✓				
Toll	83 ✓				
Millersburg:					
Toll	156 ✓				
Mingo Junction:					
Subscriber	2,906 ✓				
Toll	283 ✓				
Mt. Cory:					
Toll	7 ✓				
Mt. Gilead:					
Toll	295 ✓				
Mt. Orab:					
Toll	167 ✓				
Mt. Sterling:					
Toll	97 ✓				
Mt. Vernon:					
Toll	786 ✓				
Mt. Victory:					
Toll	8 ✓				
Minerva:					
Toll	173 ✓				
Murray City:					
Subscriber	2,423 ✓				
Napoleon:					
Toll	214 ✓				
Navarre:					
Subscriber	1,211 ✓				
Toll	23 ✓				

11146

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Nelsonville:					
Subscriber	$ 28,221				
Toll	7,930				
New Albany:					
Subscriber	1,054				
Toll	72				
Newark:					
Toll	3,238				
New Carlisle:					
Subscriber	3,026				
Toll	23				
New Castle:					
Subscriber	547				
New Concord:					
Toll	80				
Newcomerstown:					
Subscriber	3,277				
Toll	278				
New Holland:					
Subscriber	1,694				
Toll	46				
New Lexington:					
Toll	387				
New Philadelphia:					
Toll	891				
New Straitsville:					
Toll	152				
New Waterford:					
Subscriber	605				
Nevada:					
Toll	136				
Ni e:					
Subscriber	29,317				
Toll	11,823				
North Baltimore:					
Toll	111				
North Canton:					
Subscriber	4,649				
Toll	29				

11147

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
North Hampton:					
Subscriber	$ 2,423				
Toll	41				
North Jackson:					
Subscriber	970				
Toll	16				
North Royalton:					
Subscriber	909				
Toll	349				
Norwalk:					
Toll	5,707				
Oak Harbor:					
Toll	21				
Oberlin:					
Toll	28				
Ohio City:					
Toll	18				
Old Fort:					
Toll	20				
Orrville:					
Toll	108				
Osborn:					
Subscriber	2,423				
Toll	115				
Ottawa:					
Toll	149				
Painesville:					
Subscriber	30,727				
Toll	12,265				
Pataskala:					
Toll	17				
Pembering:					
Toll	126				
Perry:					
Toll	291				
Perrysburg:					
Subscriber	3,089				
Philo:					
Toll	89				

11148

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Pickerington:					
Subscriber	1,153				
Toll	65				
Piqua:					
Subscriber	40,915				
Toll	11,099				
Pitchin:					
Subscriber	284				
Toll	68				
Plain City:					
Toll	113				
Plainfield:					
Subscriber	362				
Pomeroy:					
Toll	673				
Port Clinton:					
Toll	223				
Port Washington:					
Subscriber	485				
Toll	4				
Portsmouth:					
Toll	1,655				
Prospect:					
Toll	117				
Ravenna:					
Subscriber	31,885				
Toll	11,600				
Rawson:					
Toll	7				
Reynoldsburg:					
Subscriber	2,059				
Toll	166				
Ripley:					
Subscriber	3,895				
Toll	396				
Rising Sun:					
Toll	252				
Rockford:					
Toll	7				

11149

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Rogers:					
Subscriber	727 ✓				
Toll	16 ✓				
Roseville:					
Subscriber	2,908 ✓				
Toll	192 ✓				
Rushville:					
Toll	111 ✓				
Sabina:					
Toll	39 ✓				
Salem:					
Subscriber	27,966 ✓				
Toll	12,712 ✓				
Salineville:					
Subscriber	1,211 ✓				
Toll	11 ✓				
Sandusky:					
Subscriber	107,355 ✓				
Toll	27,056 ✓				
Solo:					
Toll	149 ✓				
Sebring:					
Subscriber	3,029 ✓				
Toll	176 ✓				
Sedalia:					
Subscriber	1,211 ✓				
Shawnee:					
Toll	322 ✓				
Shelby:					
Toll	971 ✓				
Sidney:					
Toll	411 ✓				
Somerton:					
Toll	99 ✓				
South Charleston:					
Subscriber	4,243 ✓				
Toll	161 ✓				
South Euclid:					
Subscriber	2,057 ✓				
Toll	284 ✓				

11150

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
South Solon:					
Subscriber	$ 923				
Spencerville:					
Toll	7				
Springfield subscriber:					
Main office	174,179				
Center office	139,224				
Springfield toll:					
Main office	18,644				
Center office	3,084				
Spring Valley:					
Subscriber	970				
St. Clairsville:					
Subscriber	11,033				
Toll	2,471				
St. Marys:					
Toll	128				
St. Paris:					
Toll	83				
Steubenville:					
Subscriber	74,576				
Toll	31,660				
Strongville:					
Subscriber	1,090				
Toll	304				
Sugar Grove:					
Toll	85				
Sunbury:					
Toll	180				
Swanton:					
Toll	19				
Sylvania:					
Toll	17				
Terre Haute:					
Toll	39				
Thornville:					
Subscriber	1,817				
Toll	17				

11151

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Ashton:					
Toll	43				
Tiffin:					
Toll	316				
Toledo subscriber:					
Adams office	335,030				
Wallbridge office	110,460				
Collingwood office	157,683				
Main-Madison office	405,021				
Edgewater office	4,779				
Pontiac office	86,397				
Park-Garfield office	246,174				
Navarre office	157,495				
Forest office	193,553				
Toledo toll:					
Adams office	100,916				
Wallbridge office	212				
Collingwood office	5,666				
Main-Madison office	14,068				
Pontiac office	678				
Park-Garfield office	3,311				
Navarre office	919				
Forest office	1,244				
Toronto:					
Subscriber	4,122				
Toll	315				
Tremont City:					
Subscriber	1,211				
Toll	108				
Trimble:					
Subscriber	1,211				
Toll	189				
Trotwood:					
Toll	68				
Troy:					
Toll	478				
Tuscarawas:					
Subscriber	605				
Toll	26				
Uhrichsville:					
Subscriber	21,667				
Toll	8,552				

11152

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Uniontown:					
Subscriber	1,211				
Toll	120				
Upper Sandusky:					
Subscriber	17,444				
Toll	3,921				
Urbana:					
Toll	1,110				
Valley (Independence):					
Subscriber	657				
Toll	320				
Van Buren:					
Toll	107				
Vandalia:					
Subscriber	667				
Toll	209				
Van Wert:					
Toll	5,339				
Vermillion:					
Toll	181				
Wadsworth:					
Toll	107				
Wapakoneta:					
Toll	836				
Warren:					
Toll	2,868				
Warrenville:					
Subscriber	485				
Toll	196				
Washington Court House:					
Subscriber	86,467				
Toll	16,224				
Wauseon:					
Toll	139				
Waverly:					
Toll	87				
Waynesburg:					
Subscriber	1,211				
Toll	12				

11153

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Wellington:					
Toll	645 ✓				
Wellston:					
Toll	554 ✓				
Wellsville:					
Subscriber	20,004 ✓				
Toll	328 ✓				
West Carrollton:					
Subscriber	1,454 ✓				
West Jefferson:					
Toll	106 ✓				
West Lafayette:					
Subscriber	5,868 ✓				
West Union:					
Toll	99 ✓				
Westerville:					
Subscriber	6,787 ✓				
Toll	1,174 ✓				
Westlake (Dover):					
Subscriber	3,879 ✓				
Toll	81 ✓				
Weston:					
Toll	218 ✓				
Whitehouse:					
Subscriber	1,575 ✓				
Wickliffe:					
Subscriber	3,963 ✓				
Toll	112 ✓				
Willard:					
Toll	103 ✓				
Willoughby:					
Subscriber	7,211 ✓				
Toll	3,676 ✓				
Wilmington:					
Toll	235 ✓				
Wilshire:					
Toll	12 ✓				

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Winchester:					
Subscriber	1,817				
Toll	577				
Woodsfield:					
Subscriber	4,363				
Toll	28				
Woodville:					
Toll	194				
Wooster:					
Toll	1,529				
Worthington:					
Subscriber	4,243				
Toll	193				
Wren:					
Toll	7				
Xenia:					
Subscriber	23,936				
Toll	6,387				
Yellow Springs:					
Subscriber	3,707				
Toll	166				
Youngstown subscriber:					
Lowellville office	2,422				
Struthers office	37,627				
Garfield-Main office	612,874				
Randolph-State office	320,640				
South office	30,915				
West office	19,279				
Youngstown toll:					
Lowellville office	47				
Struthers office	406				
Garfield-Main office	88,200				
Zanesville:					
Subscriber	130,806				
Toll	30,683				
Total Cost (Specific Construction)		$ 16,956,131	$ 847,807	85	$ 14,539,882

Classification	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Adding machines, ammeters, asbestos blankets, awnings, etc.	$	$ 367,631	$	85	$ 329,486
Dining room and kitchen furnishings		59,383		80	47,506
School furnishings at the following exchanges:					
Akron	11,934.06				
Canton	1,646.67				
Cleveland	96,397.06				
Columbus	16,971.70				
Dayton	1,097.66				
East Liverpool	549.01				
Findlay	549.01				
Fostoria	579.71				
Lancaster	549.01				
Marietta	549.01				
Sandusky	495.36				
Steubenville	549.01				
Toledo	28,225.87				
Youngstown-Garfield	549.01				
Youngstown-Randolph	549.01				
Zanesville	1,691.98				
Total		163,083	8,154	85	139,844
Miscellaneous furnishings at the following exchanges:					
Akron	188.00				
Canton	14.00				
Cleveland	8,058.00				
Columbus	1,154.00				
Dayton	231.00				
East Liverpool	28.00				
Findlay	34.00				
Fostoria	10.00				
Sandusky	6.00				
Toledo	332.00				
Youngstown-Garfield	34.00				
Total		10,089		85	8,576
Total Specific Cost		$ 620,186	$ 8,154		$ 525,412

11156

47

ACCOUNT 231 - STATION APPARATUS

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Manual stations:						
Common battery:						
299,222 - City	$ 8.97	$ 2,684,021.34	$	$		$
34,708 - Extension	8.97	311,330.76				
75,843 - Private branch exchanges	8.97	680,311.71				
12,838 - Pay	33.44	429,302.72				
7,571 - Vacant premise	8.97	67,911.87				
Local battery:						
12,327 - City	13.80	170,112.60				
655 - Extension	13.80	9,039.00				
212 - Pay	24.96	5,291.52				
26,317 - Rural	13.80	363,174.60				
39 - Toll	13.80	538.20				
200 - Vacant premise	13.80	2,760.00				
Automatic stations:						
37,618 - City	14.52	546,213.36				
5,929 - Extension	14.52	86,089.08				
6,919 - Private branch exchanges	14.52	100,463.88				
782 - Rural	14.52	11,354.64				
467 - Vacant premise	14.52	6,780.84				
Miscellaneous:						
57,446 - Transmitters	2.05	117,764.30				
61,344 - Receivers	2.00	122,688.00				
57,446 - Induction coils	.78	44,807.88				
Total Cost (Specific Construction)			5,759,956	260,826	85	4,935,086

ACCOUNT 232 - STATION INSTALLATIONS

521,647 - Installations (Specific Construction)	3.90	2,034,423.30	2,034,423		80	1,627,538

ACCOUNT 233 - INTERIOR BLOCK WIRES

Classification	Unit Cost	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
18,235 - Block wires (Specific Construction)	$ 4.60	$ 83,881	$	80	$ 67,105

ACCOUNT 234 - PRIVATE BRANCH EXCHANGES

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Non-multiple switchboards:						
Cordless type:						
1,223 - Manual office areas	$ 256.87	314,152				
223 - M.S. office areas	259.32	57,828				
30 line type:						
1,383 - Manual office areas	579.55	801,518				
244 - M.S. office areas	586.92	143,208				
80 line type:						
394 - Manual office areas	1,087.13	428,329				
67 - M.S. office areas	1,148.63	76,958				
320 line type:						
62 - Manual office areas	1,177.57	73,009				
13 - M.S. office areas	1,345.95	17,497				
No. 1200 type:						
2 - Manual office areas	462.31	925				
2,809 - Intercommunicating stations	49.09	137,894				
Multiple switchboards:						
Akron:						
Firestone Tire & Rubber Co.		14,300				
Goodrich Rubber Co.		26,937				
Pennsylvania R.R. Co.		3,467				
Portage Hotel		3,665				
Alliance:						
Morgan Engineering Co.		4,492				
Pennsylvania R.R. Co.		3,605				
Canton:						
United Alloy Steel Corp.		11,160				
Cleveland:						
American Ry. Express Co.		4,210				
American Shipbuilding Co.		3,638				
American Steel & Wire Co.		4,225				
Bailey & Company		7,825				
Baltimore & Ohio Ry. Co.		3,882				
Wm. Bingham & Co.		3,072				
Board of Education		8,538				
Borton & Borton		3,483				
Bourne-Fuller Co. - Hanna Bldg.		3,736				
Bourne-Fuller Co. - Scranton Rd.		3,549				
Central National Bank Savings & Trust Co.		3,467				

11159

ACCOUNT 234 - PRIVATE BRANCH EXCHANGES

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Multiple switchboards (Continued):						
Cleveland (Continued):						
Central Police Station		$ 5,196				
Chandler Motor Car Co.		4,108				
City Ice and Fuel Co.		5,037				
Cleveland-Akron Bag Co.		3,604				
C.C.C. & St. Louis Ry. Co.		5,311				
Cleveland Company		6,039				
Cleveland City Hall		110,768				
Cleveland Electric Illuminating Co.		17,588				
Cleveland Metal Products Co.		4,073				
Cleveland Provision Co.		39,464				
Cleveland Ry. Company		5,268				
Cleveland Tractor Co.		3,644				
Cleveland Trust Co.		11,652				
Consolidated Iron & Steel Co.		3,646				
Cuyahoga County Court House		9,390				
East Ohio Gas Co.		7,023				
Federal Reserve Bank		5,686				
Fisher Body-Ohio Company		3,516				
Glidden Company		3,884				
Grasselli Chemical Co.		6,223				
Halle Bros. Co. - Huron & Euclid		18,531				
Higbee Company		6,951				
Hollenden Hotel		11,980				
Hotel Cleveland		23,383				
Hotel Statler		23,984				
Hotel Winton		14,769				
Lakeside Hospital		3,588				
May Company		2,388				
Mt. Sinai Hospital		3,995				
National Carbon Co.		6,466				
National Lamp Works - Nela Park		10,291				
National Lamp Works - E. 45th & Haugh		3,712				
National Malleable Castings Co.		3,771				
New York Central R.R. Co. - E. 15th & Broadway		6,806				
New York Central R.R. Co. - E. 3rd and St. Clair		20,568				
New York Central R.R. Co. - Collinwood Shops		5,000				
New York, Chicago & St. Louis R.R. Co.		6,356				
Otis and Company - Cuyahoga Bldg.		5,343				

11160

ACCOUNT 234 - PRIVATE BRANCH EXCHANGES

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Multiple switchboards (Continued):						
Cleveland (Continued):						
F.E. Pattison Supply Co. - 777 Rockwell, S.E.		$ 3,238				
Peerless Motor Car Co.		4,252				
Pennsylvania R.R. System - 5713 Euclid Ave.		8,832				
Richards-Gather Company		3,111				
Plain Dealer Publishing Co. - Superior & E. 6th		8,016				
Scripps Publishing Co. - Rockwell & E. 9th		8,813				
Sherwin-Williams Co.		3,456				
Standard Oil Co. - East Ohio Gas Bldg.		3,649				
Sterling & Welch Co.		5,311				
Strong, Carlisle & Hammond		3,449				
Wm. Taylor & Sons Co.		11,607				
Telling-Belle Vernon Co.		4,509				
U.S. Tyler Company		3,855				
U.S. Post Office - Custom House		3,980				
Wade Park Manor		4,041				
Warner & Swazey Co.		3,405				
Welfare Federation		6,351				
Western Union Tel. Co. - 4th Floor, Rose Bldg.		7,896				
Wheeling & Lake Erie R.R. Co.		3,826				
Willard Storage Battery Co.		5,174				
George Worthington Co.		3,706				
Columbus:						
Deshler Hotel		6,428				
New York Central R.R. Co.		4,078				
Dayton:						
Domestic Engineering Co.		5,335				
Dayton Eng. Lab. Co. - Delco		4,530				
National Cash Register Co.		11,721				
Massillon:						
Central Steel Co.		6,349				
Steubenville:						
Pennsylvania R.R. Co.		2,961				
Toledo:						
Boody House		2,630				
Bostwick-Brown Co.		3,019				
La Salle & Koch Co.		7,554				
New York Central R.R. Co.		13,371				
Pennsylvania R.R. System		4,444				

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Multiple switchboards (Continued):						
Toledo (Continued):						
Secor Hotel		$ 4,340				
Waldorf Hotel		4,622				
Willys-Overland Co.		18,851				
Uhrichsville:						
Pennsylvania R.R. Co.		3,468				
Youngstown:						
Brier Hill Steel Co.		13,608				
G.M. McKelvey Co.		8,315				
New York Central R.R. Co.		3,692				
Pennsylvania R.R. System		2,928				
Pittsburg, Lake Erie & Western R.R. Co.		2,552				
Strous-Hershberg Co.		10,079				
Youngstown Sheet & Tube Co.		9,943				
Youngstown Sheet & Tube Co.		6,600				
Private automatic exchanges:						
Akron:						
Miller Rubber Co.		20,891				
Barberton:						
Ohio Insulator Co.		5,192				
Canton:						
Repository Printing Co.		5,390				
Cleveland:						
Aetna Life Insurance Co.		8,471				
Cleveland Builders Supply Co.		26,636				
Wm. Edwards & Co.		13,951				
Grasselli Chemical Co.		4,969				
Guardian Savings & Trust Co.		28,454				
M.A. Hanna & Co.		11,349				
Union Paper & Twine Co.		6,553				
Union Trust Co.		54,813				
The White Motor Co.		26,562				
Columbus:						
Central Ohio Paper Co.		3,910				
Citizens Savings & Trust Co.		4,513				
Columbus Ry., Power & Light Co.		7,015				
Jeffrey Manufacturing Co.		14,468				

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Private automatic exchanges (Continued):						
Columbus (Continued):						
Ohio National Bank		$ 3,789				
Ohio State University		9,[illegible]89				
Scioto Valley Supply Co.		4,843				
Kent:						
Mason Tire & Rubber Co.		6,499				
Middletown:						
American Rolling Mills Co. - East Works		18,118				
American Rolling Mills Co. - Central Works		16,999				
Toledo:						
Toledo Edison Co.		19,520				
Youngstown:						
Home Saving & Loan Co.		5,426				
Republic Steel & Iron Co.		17,600				
Zanesville:						
Youngstown Sheet & Tube Co.		4,108				
Telegraph order tables:						
Canton:						
Postal Telegraph Co.		1,291				
Western Union Telegraph Co.		1,714				
Cleveland:						
Western Union Telegraph Co.		7,464				
Western Union Telegraph Co.		1,597				
Western Union Telegraph Co.		272				
Postal Telegraph Cable Co.		2,328				
Columbus:						
Western Union Telegraph Co.		492				
Western Union Telegraph Co.		3,493				
Dayton:						
Western Union Telegraph Co.		1,893				
Sandusky:						
Western Union Telegraph Co.		355				
Springfield:						
Western Union Telegraph Co.		961				
Toledo:						
Western Union Telegraph Co.		837				
Western Union Telegraph Co.		504				
Western Union Telegraph Co.		3,501				

11163

ACCOUNT 234 - PRIVATE BRANCH EXCHANGES

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Telegraph order tables (Continued):						
Youngstown:						
Western Union Telegraph Co.		$ 1,418				
Special order tables:						
Cleveland:						
American Railway Express Co. - E. 26th St.		580				
American Railway Express Co. - 1325 St. Clair Ave.		817				
Bailey Company - Ontario & Prospect Sts.		1,842				
Baker Ice Cream Co.		427				
Chandler & Rudd Co.		2,535				
City Ice and Fuel Co.		2,539				
City of Cleveland - Light Division, City Hall		523				
Cleveland Builders Supply Co.		2,995				
Cleveland Elect. Illum.Co. - Order Dept., Ill.Co.Bldg.		140				
Cleveland Elect. Illum.Co. - Service Dept., Ill.Co.Bldg.		2,188				
Cleveland Elect. Illum.Co. - Line Dept., Ill.Co.Bldg.		803				
Cleveland Elect. Illum.Co. - Trouble Dept., Ill.Co.Bldg.		1,592				
Cleveland Elect. Illum.Co. - Room 908, Ill. Co. Bldg.		605				
Cleveland Laundry Co.		1,061				
Cleveland Stock Exchange		673				
Davis Laundry & Cleaning Co.		457				
Wm. Edwards Co. - 1300 W. 9th St.		1,467				
East Ohio Gas Co. - Meter Dept., 1401 E. 6th St.		1,041				
East Ohio Gas Co. - Order Dept., 1401 E. 6th St.		1,900				
East Ohio Gas Co. - Mr. Turner, 1401 E. 6th St.		297				
East Ohio Gas Co. - Pressure Dept., 1401 E. 6th St.		171				
Fisher Bros. Company		506				
Fuller Dry Cleaning Co.		1,183				
Goff-Kirby Coal Co.		1,779				
Green Cab Company		1,053				
Guardian Savings & Trust Co.		533				
Halle Bros. Co.		2,435				
Herrick & Co.		695				
Higbee Company - Euclid & 13th St.		2,195				
Higbee Company - Euclid & 13th St.		561				
Leader-News Co.		1,866				
May & Co. - Furniture Dept., 5th Fl., Euclid and Prospect		368				
May & Co. - Order Dept., 4th Floor, Euclid and Prospect		2,127				
Millhoff-Newman Co.		618				

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Special order tables (Continued):						
Cleveland (Continued):						
New York Central R.R. - Union Trust, 2nd Floor		1,305				
New York Central R.R. - Ticket Office		981				
New York Central R.R. - Union Trust, 2nd Floor		1,896				
Ohio Bell Telephone Co. - 6505 Carnegie Ave.		648				
Otis & Co.		142				
Plain Dealer Pub. Co. - Disp. Adv. Dept., Superior & E. 6th Sts.		131				
Plain Dealer Pub. Co. - City Editor's Office, Superior & E. 6th Sts.		1,223				
Plain Dealer Pub. Co. - 1st Floor, Superior & E. 6th Sts.		3,712				
Wm. Ramsdell, Son & Co.		406				
Red Top Cab Co.		2,150				
Scripps Pub. Co. - City Editor, 9th & Rockwell Sts.		528				
Scripps Pub. Co. - Adv. Dept., 9th & Rockwell Sts.		2,020				
Standard Oil Co. - East Ohio Gas Bldg.		1,219				
W.P. Southworth & Co. - Ontario St.		1,493				
W.P. Southworth & Co. - 2032 E. 105th St.		2,353				
W.P. Southworth & Co. - 117th St. & Detroit Ave.		836				
D.O. Summers & Co.		1,041				
Wm. Taylor Sons & Co. - Credit Dept., 630 Euclid Ave.		1,303				
Wm. Taylor Sons & Co. - 8th Floor, 630 Euclid Ave.		804				
Wm. Taylor Sons & Co. - 5th Floor, 630 Euclid Ave.		862				
Telling-Belle Vernon Co.		2,437				
Union Depot Co.		1,394				
Union Depot Co.		202				
Union Trust Co. - 3rd Floor, Union Trust Bldg.		2,806				
Union Trust Co. - 4th Floor, Union Trust Bldg.		1,296				
George Worthington & Co. - 802 St. Clair Ave., N.E.		1,195				
Worthington-Murfee Co.		621				
Zettlemeyer Coal Co.		593				
Columbus:						
Columbus Transfer Co.		771				
Citizen Publishing Co.		1,304				
Moores & Moss Milk Co.		1,288				
Toledo:						
New York Central R.R. - Ticket Office		1,140				
New York Central R.R. - Ticket Office		556				
Toledo Blade		1,442				

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Special order tables (continued):						
Toledo (Continued):						
Toledo Newspaper Co.		$ 1,721				
Toledo Transfer Co.		853				
Storage batteries and power plants used in connection with non-multiple private branch exchange switchboards:						
Akron:						
37 - 4-KXCS-3 Exide units (2)	240.15	6,886				
1 - D-7 elements in D-7 glass jars (19)	627.11	627				
Barberton:						
2 - 4-KXCS-3 Exide units (2)	240.15	480				
1 - P.T. elements in P.T. glass jars (19)	104.94	105				
2 - B.T. elements in B.T. glass jars (13)	49.39	99				
Bedford:						
1 - C.T. elements in C.T. glass jars (38)	201.20	201				
Canton:						
2 - 4-KXCS-3 Exide units (2)	36.61	73				
1 - P.T. elements in P.T. glass jars (19)	108.88	109				
1 - " " " " " " (8)	45.59	46				
1 - C.T. " " C.T. " " (22)	109.23	109				
1 - " " " " " " (11)	23.50	24				
1 - No. 502 Edison-Leland battery (19)	97.04	97				
Cleveland:						
97 - 6 volt Parshall units (3)	64.31	6,238				
3 - 3-KXCS-3 Exide units (3)	45.72	137				
2 - 3-KXCS-3 Exide units (2)	55.29	111				
3 - 6 volt Parshall units (3)	46.79	140				
1 - 4-KXCS-3 Exide units (2)	55.29	55				
1 - B.T. elements in B.T. glass jars (9)	30.44	30				
1 - C-5 " " C-5 " " (19)	948.73	949				
1 - D-7 " " D-7 " " (30)	1,063.46	1,063				
1 - E-11 " " E-11 " " (30)	3,606.69	3,607				
1 - 4-KXCS-3 (2), 3-KXCS-3 (1) Exide units	83.97	84				
5 - 6 volt Philco units (3)	64.31	322				
3 - 6 volt Philco units (3)	46.79	140				
1 - 4-KXCS-3 Exide units (2)	240.15	240				
1 - C.T. elements in C.T. glass jars (9)	122.92	123				
20 - " " " " " " (9)	39.48	790				
3 - " " " " " " (8)	38.85	117				

11169

57

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Storage batteries and power plants (Continued):						
Cleveland (Continued):						
1 - C.T. elements in C.T. glass jars (7)	$ 35.03	$ 35 ✓				
5 - " " " " " " (19)	95.23	476 ✓				
1 - S.T. " " S.T. " " (38)	366.64	367 ✓				
1 - 4-KXCS-8 Exide units (2)	86.10	86 ✓				
Columbus:						
2 - 4-KXCS-5 Exide units (2)	188.94	378 ✓				
1 - 4-KXCS-11 (3), 4-KXCS-5 (1), 5-KXCS-5 (1), Exide units	319.87	320 ✓				
3 - 4-KXCS-5 Exide units (2)	60.46	181 ✓				
1 - 4-KXCS-3 " " (2)	121.78	122 ✓				
1 - 4-KXCS-5 " " (2)	96.90	97 ✓				
1 - 4-KXCS-11 " " (2)	212.46	212 ✓				
6 - C.T. elements in C.T. glass jars (11)	21.84	131 ✓				
1 - S-5 " " S-5 " " (11)	114.01	114 ✓				
1 - " " " " " " (11)	242.49	242 ✓				
1 - P.T. " " P.T. " " (11)	37.19	37 ✓				
1 - No. 502 Edison battery units (32)	96.10	96 ✓				
Dayton:						
5 - 4-KXCS-3 Exide units (3)	91.40	457 ✓				
3 - 4-KXCS-3 Exide units (2)	36.61	110 ✓				
1 - S-5 elements in S-5 glass jars (24)	417.75	418 ✓				
2 - 4-KXCS-3 Exide units (3)	219.88	440 ✓				
2 - 4-KXCS-3 " " (5)	125.76	252 ✓				
1 - 4-KXCS-3 " " (3)	58.97	59 ✓				
1 - 4-KXCS-3 " " (3)	54.95	55 ✓				
2 - 4-KXCS-7 " " (2)	188.91	378 ✓				
1 - 4-KXCS-3 " " (2)	75.27	75 ✓				
East Liverpool:						
1 - 4-KXCS-3 Exide units (2)	54.95	55 ✓				
Kent:						
1 - 4-KXCS-3 Exide units (2)	75.27	75 ✓				
Lancaster:						
1 - P.T. elements in P.T. glass jars (20)	109.58	110 ✓				
Martins Ferry:						
1 - S.T. elements in S.T. glass jars (20)	127.72	128 ✓				
1 - P.T. elements in P.T. glass jars (16)	108.88	109 ✓				
Massillon:						
1 - P.T. elements in P.T. glass jars (18)	122.46	122 ✓				
3 - No. 502 Edison battery units (16)	55.55	167 ✓				

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Storage batteries and power plants (Continued):						
Miamisburg:						
1 - 4-KXCS-3 Exide units (2)	$ 39.78	$ 40				
Niles:						
2 - 4-KXCS-3 Exide units (2)	36.31	73				
North Canton:						
1 - 4-KXCS-11 Exide units (2)	249.95	250				
Piqua:						
6 - 4-KXCS-3 Exide units (2)	202.66	1,216				
Ravenna:						
1 - C.T. elements in C.T. glass jars (10)	23.50	24				
Sandusky:						
1 - C.T. elements in C.T. glass jars (11)	60.69	61				
Sebring:						
2 - No. 502 Edison battery units (16)	88.35	177				
Springfield:						
3 - 4-KXCS-3 Exide units (2)	36.61	110				
1 - 4-KXCS-3 Exide units (2)	74.10	74				
1 - C.T. elements in C.T. glass jars (20)	35.88	36				
Steubenville:						
1 - 4-KXCS-3 Exide units (2)	202.66	203				
Toledo:						
4 - 4-KXCS-3 Exide units (2)	202.66	811				
1 - 4-KXCS-3 Exide units (3)	53.91	54				
1 - 4-KXCS-3 (2), 3-KXCS-3 (1) Exide units	83.97	84				
1 - 4-KXCS-3 Exide units (2)	240.15	240				
1 - P.T. elements in P.T. glass jars (24)	91.66	92				
2 - C.T. " " C.T. " " (10)	37.43	75				
1 - E.T. " " E.T. " " (10)	60.19	60				
1 - B.T. " " B.T. " " (20)	106.27	106				
1 - C.T. " " C.T. " " (12)	43.94	44				
1 - B.T. " " B.T. " " (10)	47.82	48				
1 - P.T. " " P.T. " " (24)	118.71	119				
Toronto:						
1 - 4-KXCS-3 Exide units (2)	282.07	282				
1 - 4-KXCS-3 " " (2)	111.78	112				
1 - 4-KXCS-3 " " (2)	240.15	240				
Washington Court House:						
1 - C.T. elements in C.T. glass jars (11)	39.01	39				

11168

ACCOUNT 234 - PRIVATE BRANCH EXCHANGES

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
storage batteries and power plants (Continued):						
Youngstown:						
11 - 8-AXCS-3 Exide units (1)	$ 83.86	$ 922				
2 - 4-AXCS-11 " " (2)	83.86	168				
3 - 8-AXCS-3 " " (2)	104.51	314				
2 - 9-AXCS-5 " " (1)	50.67	101				
2 - 4-AXCS-7 " " (2)	60.43	121				
3 - 4-AXCS-3 " " (2)	36.61	110				
1 - 4-AXCS-11 " " (2)	135.44	135				
1 - S.T. elements in S.T. glass jars (10)	81.06	81				
1 - S.T. elements in S.T. glass jars (10)	61.20	61				
Zanesville:						
1 - 4-ZXCS-3 Exide units (2)	202.66	203				
Total Cost (Specific Construction)			$ 3,384,995	$ 109,250	85	$ 2,902,633

ACCOUNT 235 - BOOTHS AND SPECIAL FITTINGS

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
1,398 - Booths (Specific Construction)	$ 119.60	$ 167,200.80	$ 167,201	$	80	$ 133,761

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Poles:						
2,417.9 - 15 foot, average class D	$ 9.57	$ 23,139.30	$	$		$
8,866.2 - 18 " " " E	10.00	88,662.00				
73,455.2 - 20 " " " D	11.07	813,149.06				
47,678.4 - 22 " " " E	12.08	575,955.07				
103,438.6 - 25 " " " D	15.27	1,579,507.42				
61,313.7 - 30 " " " C	19.66	1,205,427.34				
63,135.0 - 35 " " " C	28.75	1,815,131.25				
34,509.8 - 40 " " " C	35.32	1,218,886.14				
16,295.8 - 45 " " " C	42.44	691,593.75				
7,247.9 - 50 " " " C	47.20	342,100.88				
2,545.2 - 55 " " " C	55.80	142,022.16				
908.4 - 60 " " " C	66.01	59,963.48				
265.5 - 65 " " " I	79.59	21,131.14				
54.2 - 70 " " " C	95.63	5,183.15				
8.0 - 75 " " " C	115.31	922.48				
1.7 - 80 " " " B	159.44	271.05				
1.0 - 107 " " " B	218.72	218.72				
Total			8,583,264	920,471	70	6,284,426
Cross arms:						
264,910.0 - Average 10 pin, 10'-0", fir	3.13	829,168.30	829,168		70	580,418
Total Cost (Specific Construction)			$ 9,412,432	$ 920,471		$ 6,864,844

ACCOUNT 242 - EXCHANGE AERIAL CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
19 B.&S. gauge cable:						
480 - Feet 2 pair	$ .207	$ 99.36	$	$		$
200 - " 4 "	.212	42.40				
360 - " 6 "	.218	78.48				
357 - " 11 "	.246	87.82				
5,345 - " 16 "	.277	1,480.56				
133,763 - " 26 "	.330	44,141.79				
571,810 - " 51 "	.449	256,742.69				
2,741 - " 61 "	.555	1,521.26				
23,479 - " 76 "	.614	14,416.11				
325,251 - " 101 "	.729	237,107.98				
3,103 - " 121 "	.835	2,591.00				
54,163 - " 152 "	.947	51,311.30				
112,532 - " 202 "	1.237	139,202.08				
592 - " 252 "	1.442	853.66				
16,579 - " 303 "	1.643	27,239.30				
76 - " 404 "	1.821	138.40				
Total			777,054			
20 B.&S. gauge cable:						
1,078 - Feet 11 pair	.291	313.70				
380 - " 16 "	.329	125.02				
321,786 - " 26 "	.408	131,288.69				
14 - " 31 "	.421	5.89				
236,169 - " 51 "	.546	128,948.27				
71,814 - " 76 "	.720	51,706.08				
1,898 - " 91 "	.823	1,562.05				
108,267 - " 101 "	.878	95,058.43				
28,137 - " 126 "	.993	27,940.04				
12,057 - " 152 "	1.169	14,094.63				
672 - " 177 "	1.342	901.82				
20,653 - " 202 "	1.449	29,926.20				
721 - " 303 "	1.877	1,353.32				
1,272 - " 404 "	2.255	2,868.36				
Total			486,092			
22 B.&S. gauge cable:						
1,025 - Feet 6 pair	.199	203.98				
13,572 - " 11 "	.214	2,904.41				
173,380 - " 16 "	.229	39,704.02				
Carried Forward			$ 1,263,146			

ACCOUNT 242 - EXCHANGE AERIAL CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 1,263,146	$		$
22 B.&S. gauge cable (continued):						
518 - Feet 21 pair	.242	125.36				
3,707,270 - " 26 "	.255	945,353.85				
4,775 - " 31 "	.266	1,270.15				
4,658,566 - " 51 "	.319	1,486,082.55				
39,461 - " 61 "	.352	13,890.27				
311,117 - " 76 "	.387	120,402.28				
2,118,520 - " 101 "	.447	946,978.44				
703 - " 111 "	.479	336.74				
66,975 - " 121 "	.503	33,688.42				
25,828 - " 126 "	.518	13,378.90				
628,050 - " 152 "	.619	388,768.66				
841,900 - " 202 "	.732	616,270.80				
2,729 - " 252 "	.828	2,259.61				
120,552 - " 303 "	.962	115,971.02				
154,559 - " 404 "	1.258	194,435.22				
35,521 - " 606 "	1.683	59,781.84				
525 - " 909 "	2.118	1,111.95				
Total			4,982,916			
24 B.&S. gauge cable:						
87 - Feet 11 pair	.207	18.01				
3,718 - " 16 "	.218	810.52				
325 - " 21 "	.230	74.75				
198,514 - " 26 "	.239	47,444.85				
60 - " 41 "	.277	16.62				
1,354,702 - " 51 "	.294	398,282.39				
1,050 - " 76 "	.349	366.45				
426,390 - " 101 "	.394	167,997.66				
2,934 - " 152 "	.546	1,601.96				
255,727 - " 202 "	.640	163,665.28				
2,235 - " 303 "	.906	2,024.91				
132,556 - " 404 "	1.063	140,907.03				
36,377 - " 606 "	1.401	50,964.18				
127 - " 909 "	1.671	212.22				
355 - " 1,212 "	2.152	763.96				
Total			975,151			
Carried Forward			$ 7,221,213			

ACCOUNT 242 - EXCHANGE AERIAL CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward			$ 7,221,21[illegible]			
mposite cable:						
1,864 - Feet 50 pair	.440	821.[illegible]4				
10 pair, 19 gauge						
40 pair, 22 gauge						
3,113 - Feet 75 pair	.566	1,761.9[illegible]				
10 pair, 19 gauge						
65 pair, 22 gauge						
1,353 - Feet 100 pair	.628	849.6[illegible]				
10 pair, 19 gauge						
90 pair, 22 gauge						
9,474 - Feet 100 pair	.719	6,811.[illegible]1				
50 pair, 19 gauge						
50 pair, 22 gauge						
13,415 - Feet 200 pair	.943	12,650.34				
50 pair, 19 gauge						
150 pair, 22 gauge						
41,976 - Feet 136 pair	.1436	6,03[illegible].15				
8 quad, 13 gauge - A.T.&T.Co.						
48 quad, 16 gauge - 9 quad A.T.&T.Co. 39 quad Toll						
26 pair, 19 gauge - Exchange 9.2%						
51 - Feet 172 pair	1.025	52.28				
16 pair, 13 gauge						
4 pair, 16 gauge						
152 pair, 22 gauge						
296 - Feet 126 pair	.410	12[illegible].14				
25 pair, 16 gauge						
101 pair, 22 gauge - Exchange 50.12%						
591 - Feet 152 pair	.486	287.23				
26 pair, 16 gauge						
126 pair, 22 gauge - Exchange 54.66%						
1,376 - Feet 178 pair	.562	774.44				
26 pair, 16 gauge - Toll						
152 pair, 22 gauge - Exchange 59.25%						
5,487 - Feet 127 pair	.876	4,817.59				
76 pair, 19 gauge						
51 pair, 20 gauge						
Carried forward			$ 7,221,213			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought forward			$ 7,221,213			
Composite cable (Continued):						
2,756 - Feet 153 pair	.932	2,570.46				
76 pair, 19 gauge						
51 pair, 20 gauge						
26 pair, 22 gauge						
1,100 - Feet 178 pair	.991	1,090.10				
76 pair, 19 gauge						
51 pair, 20 gauge						
51 pair, 22 gauge						
1,763 - Feet 277 pair	1.658	2,923.05				
12 quad, 16 gauge						
253 pair, 19 gauge						
317 - Feet 157 pair	1.563	495.47				
51 pair, 13 gauge						
86 pair, 19 gauge						
319 - Feet 115 pair	.735	234.46				
14 pair, 16 gauge - Toll						
101 pair, 19 gauge - Exchange 78.31%						
5,492 - Feet 51 pair	.894	4,909.85				
11 pair, 13 gauge						
40 pair, 19 gauge						
Total			47,219			
Terminals - outside, unprotected:						
13 - 10 pair	7.18	93.34				
14,598 - 11 "	7.18	104,813.64				
44,233 - 16 "	9.00	398,097.00				
1 - 21 "	8.60	8.60				
4,197 - 26 "	8.94	37,521.18				
41 - 31 "	10.37	425.17				
89 - 51 "	11.97	1,065.33				
6 - 61 "	18.32	109.92				
1 - 101 "	28.56	28.56				
Total			542,163			
Terminals - outside, protected:						
11 - 1 pair	4.66	51.26				
6 - 6 "	12.65	75.90				
Carried forward			$ 7,810,595			

ACCOUNT 242 - EXCHANGE AERIAL CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 7,810,595			
Terminals - outside, protected (Continued):						
2,727 - 11 pair	15.22	41,504.94				
984 - 16 "	23.33	22,956.72				
7 - 21 "	16.75	117.25				
2,797 - 26 "	32.00	89,504.00				
6 - 31 "	29.45	176.70				
1 - 41 "	40.73	40.73				
512 - 51 "	46.14	23,623.68				
1 - 61 "	57.16	57.16				
11 - 76 "	60.75	668.25				
112 - 101 "	83.49	9,350.88				
1 - 121 "	98.56	98.56				
6 - 126 "	102.37	614.22				
42 - 152 "	120.39	5,056.38				
46 - 202 "	192.02	8,832.92				
6 - 303 "	391.62	2,349.72				
9 - 404 "	492.51	4,432.59				
Total			209,512			
Terminals - inside, unprotected:						
11 - 11 pair	4.96	54.56				
6 - 13 "	6.21	37.26				
35 - 16 "	6.72	235.20				
7 - 21 "	7.11	49.77				
2 - 23 "	8.48	16.96				
36 - 26 "	16.96	610.56				
2 - 32 "	9.89	19.78				
1 - 41 "	12.06	12.06				
2 - 42 "	12.24	24.48				
15 - 52 "	16.67	250.05				
6 - 104 "	27.83	166.98				
7 - 156 "	38.79	271.53				
11 - 208 "	52.53	577.83				
1 - 260 "	63.48	63.48				
1 - 303 "	74.80	74.80				
2 - 312 "	76.35	152.70				
Total			2,618			
Carried Forward			$ 8,022,725			

11726

67

ACCOUNT 242 - EXCHANGE AERIAL CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 8,022,725	$		$
Terminals - inside, protected:						
47 - 11 pair	18.96	891.12				
7 - 12 "	19.91	139.37				
225 - 16 "	31.68	7,128.00				
332 - 26 "	38.02	12,622.64				
109 - 51 "	67.64	7,372.76				
7 - 101 "	115.24	806.68				
2 - 104 "	118.11	236.22				
2 - 202 "	219.14	438.28				
Total			29,635			
Loading cases:						
1 - 6 inch iron pipe case, containing 7 No. T-545 coils	178.80	178.80				
1 - No. 8 case, containing 19 No. T-545 coils	541.73	541.73				
1 - No. 10 case, containing 20 No. T-545 coils	609.56	609.56				
2 - No. 28G cases, containing 7 No. 562-A coils	149.30	298.60				
4 - No. 28G cases, containing 21 No. 562-A coils	301.25	1,205.00				
Total			2,834			
Total Cost (Specific Construction)			$ 8,055,194	$ 1,453,686	85	$ 7,064,969

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
re copper wire:						
.83 - Single mile .165	$ 100.554	$ 83.46	$	$		$
.08 - " " .128	67.312	5.38				
1,178.16 - " " .104	50.719	59,755.10				
3,523.77 - " " .080	36.967	130,263.21				
1,824.50 - " " .064	30.045	54,817.10				
38.38 - " " .051	25.157	965.53				
Total			245,890			
re iron wire:						
10.56 - Single miles .165	39.858	420.90				
254.62 - " " .148	35.333	8,996.49				
690.71 - " " .134	32.772	22,635.95				
44,290.73 - " " .109	27.427	1,214,761.85				
3,293.32 - " " .083	23.714	78,097.79				
Total			1,324,913			
nsulated copper wire:						
1.08 - Single miles .165	118.673	128.17				
.12 - " " .128	93.638	11.24				
12.68 - " " .104	84.685	1,073.81				
155.63 - " " .080	67.989	10,581.13				
71.70 - " " .064	62.343	4,469.99				
.66 - " " .051	56.457	37.26				
Total			16,302			
nsulated iron wire:						
.58 - Single mile .148	105.906	61.43				
252.84 - " " .109	77.272	19,537.45				
586.97 - " " .083	71.815	42,153.25				
.32 - " " .065	66.468	21.27				
Total			61,773			
isted pair:						
.09 - Single mile No. 14 B.&S. iron	108.550	9.77				
8.41 - " " " 16 " "	116.640	980.94				
.25 - " " " 18 " "	137.795	34.45				
192.99 - " " " 14 " copper	117.090	22,597.20				
.08 - " " " 16 " "	138.035	11.04				
Carried forward			$ 1,648,878			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 1,648,878	$		$
Twisted pair (Continued):						
12,104.52 - Single miles No. 17 B.&S. copper-steel	104.460	1,264,438.16				
94.31 - " " " 18 " "	137.795	12,995.45				
.41 - " " " 18 " three con-ductor copper	266.418	109.23				
.21 - Single mile No. 19 B.&S. copper	150.412	31.59				
.20 - " " " 19 " three con-ductor copper	266.134	53.23				
Total			1,301,261			
Drop wire:						
389,731 - Drops, average No. 17 twisted pair copper-steel	4.121	1,606,081.45	1,606,081			
Total Cost (Specific Construction)			$ 4,556,220	$ 312,890	75	$ 3,495,338

11170

702

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification							Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Main Conduit												
Single tile:												
24,003.7 -	Trench	feet	1	duct			$ .716	$ 17,186.65	$	$		$
88,466.9 -	"	"	2	"			.972	85,989.83				
37,220.2 -	"	"	3	"			1.338	49,800.63				
133,386.6 -	"	"	4	"			1.315	175,136.61				
657.3 -	"	"	4	"	Joint Ownership	89%	1.169	768.38				
299.7 -	"	"	4	"	"	88%	1.155	346.15				
167.0 -	"	"	4	"	"	66.67%	.875	146.12				
34,385.6 -	"	"	5	"			1.696	58,317.98				
138.0 -	"	"	5	"	"	80%	1.357	187.27				
196,193.4 -	"	"	6	"			1.841	361,192.05				
447.0 -	"	"	6	"	"	93%	1.712	765.26				
2,190.0 -	"	"	6	"	"	66.7%	1.228	2,689.32				
64,058.3 -	"	"	7	"			2.221	142,273.48				
110.0 -	"	"	7	"	"	85.72%	1.904	209.44				
65,924.4 -	"	"	8	"			2.366	155,977.13				
75.8 -	"	"	8	"	"	95%	2.248	170.40				
4,533.0 -	"	"	8	"	"	87.5%	2.070	9,383.31				
239.0 -	"	"	8	"	"	85.71%	2.028	484.69				
2,810.0 -	"	"	8	"	"	50%	1.183	3,324.23				
23,856.9 -	"	"	9	"			2.346	55,968.29				
251.8 -	"	"	9	"	"	95%	2.229	561.26				
55,436.4 -	"	"	10	"			2.742	152,006.61				
1,129.0 -	"	"	10	"	"	94.07%	2.579	2,911.69				
76.5 -	"	"	10	"	"	88.89%	2.437	186.43				
2,632.0 -	"	"	10	"	"	80%	2.194	5,774.61				
3,775.0 -	"	"	10	"	"	70%	1.919	7,244.22				
165.6 -	"	"	10	"	"	96%	2.632	435.86				
184.8 -	"	"	10	"	"	86.8%	2.380	439.82				
2,993.8 -	"	"	11	"			2.824	8,454.49				
38,373.4 -	"	"	12	"			3.032	116,348.15				
1,474.0 -	"	"	12	"	"	91.7%	2.780	4,097.72				
836.0 -	"	"	12	"	"	75%	2.274	1,901.06				
65.0 -	"	"	12	"	"	90.91%	2.756	179.14				
12,748.3 -	"	"	13	"			3.264	41,610.45				
483.0 -	"	"	13	"	"	76.9%	2.510	1,212.33				
6,067.0 -	"	"	14	"			3.409	20,682.40				
92.0 -	"	"	14	"	"	97%	3.307	304.24				

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification								Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
								Main Conduit (Continued)					
Single tile (Continued):													
531.8 -	Trench feet	14	duct,	Joint	Ownership	93.75%		$ 3.196	$ 1,699.63				
1,133.0 -	" "	14	"	"	"	92.9%		3.167	3,588.21				
982.8 -	" "	14	"	"	"	91.2%		3.109	3,055.53				
458.0 -	" "	14	"	"	"	95.89%		3.269	1,497.20				
7,403.3 -	" "	15	"					3.723	27,562.49				
10,420.9 -	" "	16	"					3.699	38,546.91				
2,369.0 -	" "	17	"					4.116	9,750.80				
4,802.1 -	" "	18	"					4.079	19,587.77				
234.6 -	" "	18	"	"	"	96.86%		3.951	926.90				
2,968.0 -	" "	19	"					4.406	13,077.01				
8,356.1 -	" "	20	"					4.363	36,457.66				
668.8 -	" "	20	"	"	"	95%		4.145	2,772.18				
1,570.0 -	" "	21	"					5.099	8,005.43				
21.0 -	" "	21	"	"	"	95%		4.844	101.72				
1,526.8 -	" "	22	"					4.740	7,237.03				
463.4 -	" "	23	"					5.088	2,357.78				
2,699.3 -	" "	24	"					5.030	13,577.48				
499.6 -	" "	24	"	"	"	96%		4.829	2,412.57				
214.5 -	" "	24	"	"	"	97.68%		4.913	1,053.84				
12,246.0 -	" "	25	"					5.377	65,846.74				
720.5 -	" "	26	"					5.406	3,895.02				
51.5 -	" "	26	"	"	"	96%		5.190	267.28				
139.0 -	" "	26	"	"	"	97.86%		5.290	735.31				
887.0 -	" "	28	"					5.696	5,052.35				
779.2 -	" "	28	"	"	"	96%		5.468	4,260.67				
273.0 -	" "	29	"					6.247	1,705.43				
3,739.7 -	" "	30	"					6.392	23,904.16				
400.0 -	" "	31	"					6.658	2,663.20				
61.0 -	" "	33	"					7.112	433.83				
120.3 -	" "	35	"					7.402	890.46				
1,491.6 -	" "	36	"					7.356	10,972.21				
141.0 -	" "	37	"					7.426	1,047.07				
1,026.0 -	" "	40	"					7.862	8,066.41				
246.5 -	" "	42	"					9.168	2,259.91				
198.0 -	" "	44	"					8.358	1,654.88				
1.5 -	" "	44	"	"	"	98%		8.191	12.29				
562.0 -	" "	45	"					8.690	4,883.78				

11181

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Main Conduit (Continued)						
Single tile (Continued):						
9.0 - Trench feet 46 duct	$ 9.072	$ 81.65	$	$		$
334.2 - " " 48 "	9.362	3,128.78				
210.0 - " " 48 " Joint Ownership 97.88%	9.164	1,924.44				
174.0 - " " 49 " " " 97.9%	9.504	1,653.70				
29.0 - " " 54 "	10.567	306.44				
72.0 - " " 55 "	10.726	772.27				
105.0 - " " 60 "	11.345	1,191.22				
105.0 - " " 84 "	15.466	1,623.93				
12.0 - " " 96 "	17.616	211.39				
Total			1,827,381			
Multiple tile:						
121,189.2 - Trench feet 2 duct	.992	120,219.69				
782.6 - " " 2 " Joint Ownership 50%	.496	388.17				
172.0 - " " 2 " " " 50%	.496	85.31				
28,115.1 - " " 3 "	1.331	37,421.20				
169.0 - " " 3 " " " 50%	.666	112.55				
318,516.6 - " " 4 "	1.264	402,604.98				
868.0 - " " 4 " " " 33.33%	.421	365.43				
2,758.0 - " " 4 " " " 50%	.632	1,743.06				
451.0 - " " 4 " " " 89.2%	1.127	508.28				
907.0 - " " 4 " " " 86%	1.087	985.91				
3.0 - " " 4 " " " 81.7%	1.033	3.10				
8,617.0 - " " 4 " " " 48.76%	.616	5,308.07				
129.0 - " " 4 " " " 66.67%	.843	108.75				
27.0 - " " 4 " " " 50%	.632	17.06				
5,297.0 - " " 4 " " " 50%	.632	3,347.70				
10,420.4 - " " 5 "	1.720	17,923.09				
179.0 - " " 5 " " " 80%	1.376	246.30				
364,941.0 - " " 6 "	1.723	628,793.34				
3,470.0 - " " 6 " " " 66.7%	1.149	3,987.03				
1,324.0 - " " 6 " " " 50%	.862	1,141.29				
2,646.5 - " " 6 " " " 93%	1.602	4,239.69				
122.5 - " " 6 " " " 89.2%	1.537	188.28				
11,785.0 - " " 6 " " " 83.3%	1.435	16,911.48				
Carried Forward			$ 1,827,381			

Classification							Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
						Brought Forward	$	$	$ 1,827,381	$		$
						Main Conduit (Continued)						
ultiple tile (Continued):												
8,550.2 -	Trench	feet	6	duct,	Joint	Ownership	73.60%	1.266	10,841.65			
48.0 -	"	"	6	"	"	"	50%	.862	41.38			
4,842.0 -	"	"	6	"	"	"	40%	.689	3,336.14			
7,688.0 -	"	"	6	"	"	"	20%	.345	2,652.36			
1,312.0 -	"	"	6	"	"	"	66.67%	1.149	1,507.49			
2,404.6 -	"	"	6	"	"	"	50%	.862	2,072.77			
1,624.0 -	"	"	6	"	"	"	80%	1.378	2,237.87			
1,326.3 -	"	"	6	"	"	"	77.78%	1.340	1,777.24			
2,306.0 -	"	"	6	"	"	"	80%	1.378	3,177.67			
292.0 -	"	"	6	"	"	"	66.67%	1.149	335.51			
471.0 -	"	"	6	"	"	"	66.67%	1.149	541.18			
62.0 -	"	"	6	"	"	"	66.67%	1.149	71.24			
15,962.6 -	"	"	7	"				2.021	32,260.41			
2,473.0 -	"	"	7	"	"	"	83.33%	1.684	4,164.53			
223.7 -	"	"	7	"	"	"	85.37%	1.725	385.88			
136,616.6 -	"	"	8	"				2.243	306,431.03			
1,285.0 -	"	"	8	"	"	"	92.37%	2.072	2,662.52			
3,100.5 -	"	"	8	"	"	"	85.71%	1.922	5,959.16			
7,465.1 -	"	"	8	"	"	"	82.40%	1.848	13,795.50			
54.0 -	"	"	8	"	"	"	71.5%	1.604	86.62			
209.0 -	"	"	8	"	"	"	66.67%	1.495	312.46			
147.0 -	"	"	8	"	"	"	50%	1.122	164.93			
604.0 -	"	"	8	"	"	"	85.7%	1.922	1,160.89			
473.0 -	"	"	8	"	"	"	92.37%	2.072	980.06			
348.0 -	"	"	8	"	"	"	66.67%	1.495	520.26			
49.0 -	"	"	8	"	"	"	66.67%	1.495	73.26			
75,271.5 -	"	"	9	"				2.382	179,296.71			
4,809.0 -	"	"	9	"	"	"	88.89%	2.117	10,180.65			
2,020.0 -	"	"	9	"	"	"	87.5%	2.084	4,209.68			
1,255.0 -	"	"	9	"	"	"	57.14%	1.361	1,708.06			
7,135.0 -	"	"	9	"	"	"	62.5%	1.489	10,624.02			
9,911.0 -	"	"	9	"	"	"	37.5%	.893	8,850.52			
5,053.0 -	"	"	9	"	"	"	25%	.596	3,011.59			
50,726.9 -	"	"	10	"				2.600	131,889.94			
						Carried Forward			$ 1,827,381			

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification							Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought forward									1,627,381			
Main Conduit (Continued)												
Multiple tile (Continued):												
29.0 -	Trench feet		10	duct,	Joint	Ownership	90%	2.340	67.86			
680.5 -	"	"	10	"	"	"	75%	1.950	1,326.98			
456.0 -	"	"	10	"	"	"	66.67%	1.733	790.25			
1,046.6 -	"	"	10	"	"	"	62.5%	1.625	1,700.72			
366.0 -	"	"	10	"	"	"	88.89%	2.311	845.63			
252.0 -	"	"	10	"	"	"	44.44%	1.155	291.06			
14,399.5 -	"	"	11	"				2.875	41,398.56			
413.0 -	"	"	11	"	"	"	90%	2.588	1,068.84			
476.0 -	"	"	11	"	"	"	66.67%	1.917	912.49			
453.0 -	"	"	11	"	"	"	70%	2.012	911.44			
68,055.8 -	"	"	12	"				2.913	198,246.55			
1,243.0 -	"	"	12	"	"	"	91.67%	2.670	3,318.81			
384.8 -	"	"	12	"	"	"	91.46%	2.664	1,025.11			
1,029.0 -	"	"	12	"	"	"	90.91%	2.648	2,724.79			
51.0 -	"	"	12	"	"	"	70%	2.039	103.99			
2,336.0 -	"	"	12	"	"	"	75%	2.185	5,104.16			
336.0 -	"	"	12	"	"	"	72.7%	2.118	711.65			
2,778.0 -	"	"	12	"	"	"	63.6%	1.853	5,147.63			
48.0 -	"	"	12	"	"	"	62.5%	1.821	87.41			
826.0 -	"	"	12	"	"	"	45.5%	1.325	1,094.45			
515.0 -	"	"	12	"	"	"	90%	2.622	1,350.33			
1,137.9 -	"	"	13	"				3.450	3,925.76			
349.0 -	"	"	13	"	"	"	75%	2.588	903.21			
8,487.7 -	"	"	14	"				3.290	27,924.53			
294.0 -	"	"	14	"	"	"	92.3%	3.037	892.88			
1,236.0 -	"	"	14	"	"	"	92.86%	3.055	3,775.98			
5,579.7 -	"	"	15	"				3.556	19,841.41			
1,267.8 -	"	"	15	"	"	"	76%	2.703	3,426.86			
10,469.9 -	"	"	16	"				3.592	37,607.88			
736.0 -	"	"	16	"	"	"	93.81%	3.370	2,480.32			
85.0 -	"	"	16	"	"	"	93.33%	3.352	284.92			
99.8 -	"	"	16	"	"	"	98%	3.520	351.30			
254.0 -	"	"	16	"	"	"	76%	2.730	693.42			
3,956.5 -	"	"	17	"				3.921	15,509.52			
8,801.4 -	"	"	18	"				3.910	34,413.47			

Classification							Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
						Brought Forward	$	$	$ 1,827,381	$		$
						Main Conduit (Continued)						
Multiple tile (Continued):												
4,450.0 -	Trench	feet	18	duct,	Joint	Ownership	64.7%	2.530	11,258.50			
256.0 -	"	"	18	"	"	"	88.89%	3.476	889.86			
60.0 -	"	"	18	"	"	"	94.12	3.680	220.80			
173.0 -	"	"	18	"	"	"	94.44%	3.693	638.89			
19.0 -	"	"	18	"	"	"	60.61%	2.370	45.03			
236.0 -	"	"	19	"				4.251	1,003.24			
6,624.6 -	"	"	20	"				4.211	27,896.19			
1,175.0 -	"	"	20	"	"	"	97.5%	4.106	4,824.55			
36.0 -	"	"	21	"				4.456	160.42			
186.0 -	"	"	22	"				4.547	845.74			
445.0 -	"	"	23	"				4.790	2,131.55			
217.0 -	"	"	23	"	"	"	95.45%	4.572	992.12			
3,338.3 -	"	"	24	"				4.830	16,123.99			
180.0 -	"	"	24	"	"	"	97.9%	4.729	851.22			
292.0 -	"	"	24	"	"	"	73.6%	3.555	1,038.06			
312.0 -	"	"	24	"	"	"	95.8%	4.627	1,443.62			
92.0 -	"	"	24	"	"	"	94.4%	4.560	419.52			
1,114.0 -	"	"	24	"	"	"	70.58%	3.409	3,797.63			
33.0 -	"	"	25	"				5.184	171.07			
743.3 -	"	"	26	"				5.250	3,902.32			
25.5 -	"	"	26	"	"	"	96.15%	5.048	128.72			
292.4 -	"	"	27	"				5.449	1,593.29			
1,570.5 -	"	"	28	"				5.606	8,804.22			
346.0 -	"	"	30	"				5.879	2,034.13			
947.0 -	"	"	32	"				6.178	5,850.57			
13.0 -	"	"	32	"	"	"	94.99%	5.868	76.28			
48.2 -	"	"	35	"				7.024	338.56			
449.0 -	"	"	36	"				6.922	3,107.98			
37.0 -	"	"	36	"	"	"	98.4%	6.811	252.01			
274.7 -	"	"	36	"	"	"	97.15%	6.725	1,847.36			
294.0 -	"	"	36	"	"	"	97.22%	6.730	1,978.62			
718.0 -	"	"	40	"				7.475	5,367.05			
60.0 -	"	"	44	"				8.369	502.14			
476.0 -	"	"	46	"				8.655	4,119.78			
3,102.5 -	"	"	48	"				8.935	27,720.84			
						Carried Forward			$ 1,827,381			

11185

76

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 1,827,381	$		$
Main Conduit (Continued)						
Multiple tile (Continued):						
41.0 - Trench feet 50 duct	9.380	384.58				
222.7 - " " 52 "	9.718	2,164.20				
497.0 - " " 58 "	10.549	5,242.85				
339.0 - " " 60 "	11.448	3,880.87				
210.0 - " " 84 "	14.626	3,071.46				
8.6 - " " 112 "	20.377	175.24				
Total			2,571,526			
Fiber conduit:						
443.0 - Trench feet 1 duct	.755	334.46				
5,743.0 - " " 2 "	1.007	5,783.20				
3,849.0 - " " 3 "	1.351	5,200.00				
10,650.0 - " " 4 "	1.487	15,836.55				
558.8 - " " 4 " Joint Ownership 75%	1.115	623.06				
4,710.7 - " " 5 "	1.901	8,956.04				
1,436.9 - " " 6 "	2.025	2,909.72				
879.0 - " " 7 "	2.454	2,157.07				
1,107.2 - " " 8 "	2.577	2,853.25				
2.0 - " " 9 "	2.885	5.77				
263.8 - " " 10 "	3.198	843.63				
113.0 - " " 12 "	3.540	400.02				
30.1 - " " 16 "	4.313	129.82				
11.0 - " " 25 "	6.325	69.58				
32.0 - " " 42 "	10.810	345.92				
Total			46,447			
Sewer tile:						
10,514.9 - Trench feet 1 duct	.796	8,369.86				
6,209.0 - " " 2 "	1.088	6,755.39				
186.1 - " " 3 "	1.675	311.72				
1,975.6 - " " 4 "	1.844	3,643.01				
18.0 - " " 4 " Joint Ownership 48.76%	.899	16.18				
342.0 - " " 5 " " " 75%	1.806	617.65				
81.0 - " " 6 " " " 50%	1.281	103.76				
Carried Forward			$ 4,445,354			

11186

Classification					Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward					$	$	$ 4,445,354	$		$
Main Conduit (Continued)										
Sewer tile (Continued):										
116.0 - Trench feet	8	duct			3.280	380.48				
18.0 - " "	10	"			4.123	74.21				
17.6 - " "	16	"			5.579	98.19				
Total							20,370			
Creosoted wood:										
7,441.0 - Trench feet	1	duct			.829	6,168.59				
1,945.3 - " "	2	"			1.189	2,312.96				
2,190.6 - " "	3	"			1.646	3,605.56				
511.5 - " "	4	"			1.789	915.07				
106.5 - " "	4	"	Joint Ownership	48.76%	.872	92.87				
492.0 - " "	4	"	"	33.33%	.596	293.23				
6.4 - " "	5	"			2.538	16.24				
2,975.3 - " "	6	"			2.433	7,238.90				
98.0 - " "	6	"	"	73.60%	1.791	175.52				
107.6 - " "	7	"			3.106	334.21				
604.6 - " "	8	"			2.880	1,741.25				
54.8 - " "	9	"			3.218	176.35				
889.0 - " "	9	"	"	62.5%	2.011	1,787.78				
1,182.0 - " "	10	"			3.837	4,535.33				
1,309.0 - " "	10	"	"	88.9%	3.411	4,465.00				
194.0 - " "	11	"	"	90%	3.537	686.18				
74.0 - " "	30	"			9.260	685.24				
Total							35,230			
Iron pipe:										
1,358.1 - Trench feet	1	duct			1.311	1,780.47				
1,511.7 - " "	2	"			2.345	3,544.94				
346.5 - " "	3	"			3.424	1,186.42				
857.0 - " "	4	"			4.531	3,883.07				
489.3 - " "	5	"			5.639	2,759.16				
702.7 - " "	6	"			6.746	4,740.41				
65.0 - " "	6	"	Joint Ownership	93%	6.274	407.81				
Carried Forward							$ 4,500,984			

11187

82

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 4,500,954			
Main Conduit (Continued)						
Iron pipe (Continued):						
68.0 - Trench feet 6 duct, Joint Ownership 80%	5.397	367.00				
115.0 - " " 6 " " " " 50%	3.373	387.90				
100.0 - " " 7 "	7.688	768.80				
429.1 - " " 8 "	8.720	3,741.75				
279.0 - " " 9 "	9.838	2,744.80				
64.0 - " " 10 "	10.870	695.68				
333.1 - " " 12 "	13.023	4,337.96				
15.0 - " " 12 " " " " 71.82%	9.353	140.30				
18.0 - " " 21 "	22.496	404.93				
400.0 - " " 25 "	26.571	10,628.40				
72.0 - " " 36 " " " " 98.4%	38.121	2,744.71				
Total			45,265			
Miscellaneous:						
356.0 - Trench feet wood box	1.150	409.40				
64.1 - " " concrete box	1.650	105.76				
50.0 - " " tunnel, 4' x 5'	25.000	1,250.00				
12,830.0 - " " trench for buried cable	.400	5,132.00				
Total			6,897			
Manholes:						
8,131 - O.B.T. Company 100% Ownership	256.92	2,089,016.52				
1 - " " 99.5% Joint Ownership	255.64	255.64				
1 - " " 99.4% " "	255.38	255.38				
1 - " " 99.17% " "	254.79	254.79				
1 - " " 98.9% " "	254.09	254.09				
1 - " " 98.15% " "	252.17	252.17				
1 - " " 98.04% " "	251.88	251.88				
1 - " " 97.91% " "	251.55	251.55				
1 - " " 97.86% " "	251.42	251.42				
1 - " " 97.8% " "	251.27	251.27				
1 - " " 97.77% " "	251.19	251.19				
1 - " " 97.67% " "	250.93	250.93				
1 - " " 97.52% " "	250.55	250.55				
Carried Forward			$ 4,553,116			

11188

Classification				Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward				$	$	$ 4,553,116			
Main Conduit (Continued)									
Manholes (Continued):									
1 - O.B.T. Company	94.43%	Joint Ownership		242.61	242.61				
4 - " "	97.37%	"	"	250.16	1,000.64				
2 - " "	97.22%	"	"	249.78	499.56				
1 - " "	97.03%	"	"	249.29	249.29				
1 - " "	96.86%	"	"	248.85	248.85				
1 - " "	96.85%	"	"	248.83	248.83				
1 - " "	96.53%	"	"	248.00	248.00				
2 - " "	96.43%	"	"	247.75	495.50				
1 - " "	96.37%	"	"	247.59	247.59				
1 - " "	96.34%	"	"	247.52	247.52				
1 - " "	96.31%	"	"	247.44	247.44				
1 - " "	96.15%	"	"	247.03	247.03				
2 - " "	95.89%	"	"	246.36	492.72				
1 - " "	95.84%	"	"	246.23	246.23				
1 - " "	95.83%	"	"	246.21	246.21				
1 - " "	95.74%	"	"	245.98	245.98				
1 - " "	95.66%	"	"	245.77	245.77				
1 - " "	95.45%	"	"	245.23	245.23				
1 - " "	95.44%	"	"	245.20	245.20				
1 - " "	95.24%	"	"	244.69	244.69				
1 - " "	95.15%	"	"	244.46	244.46				
1 - " "	94.87%	"	"	243.74	243.74				
1 - " "	94.74%	"	"	243.41	243.41				
1 - " "	94.72%	"	"	243.35	243.35				
1 - " "	94.44%	"	"	242.64	242.64				
1 - " "	94.12%	"	"	241.81	241.81				
2 - " "	94.07%	"	"	241.68	483.36				
1 - " "	93.85%	"	"	241.12	241.12				
3 - " "	93.81%	"	"	241.02	723.06				
1 - " "	93.75%	"	"	240.86	240.86				
1 - " "	93.69%	"	"	240.71	240.71				
1 - " "	93.61%	"	"	240.50	240.50				
1 - " "	93.54%	"	"	240.32	240.32				
1 - " "	93.36%	"	"	239.86	239.86				
1 - " "	93.33%	"	"	239.78	239.78				
Carried Forward						$ 4,553,116			

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	¢	$	$ 4,553,116			$
Main Conduit (Continued)						
Manholes (Continued):						
10 - O.B.T. Company 93.06% Joint Ownership	239.09	2,390.90				
1 - " " 92.96% " "	238.83	238.83				
7 - " " 92.86% " "	238.58	1,670.06				
1 - " " 92.86% " "	238.58	238.58				
2 - " " 92.85% " "	238.55	477.10				
1 - " " 92.78% " "	238.37	238.37				
4 - " " 92.37% " "	237.32	949.28				
2 - " " 92.31% " "	237.16	474.32				
1 - " " 92.31% " "	237.16	237.16				
12 - " " 91.67% " "	235.52	2,826.24				
1 - " " 91.46% " "	234.98	234.98				
1 - " " 91.30% " "	234.57	234.57				
2 - " " 91.20% " "	234.31	468.62				
1 - " " 91.18% " "	234.26	234.26				
3 - " " 90.91% " "	233.57	700.71				
1 - " " 90.91% " "	233.57	233.57				
1 - " " 90.9% " "	233.54	233.54				
1 - " " 90.74% " "	233.13	233.13				
1 - " " 90.67% " "	232.95	232.95				
1 - " " 90.24% " "	231.84	231.84				
1 - " " 90.00% " "	231.23	231.23				
1 - " " 90.00% " "	231.23	231.23				
1 - " " 89.65% " "	230.33	230.33				
1 - " " 89.49% " "	229.92	229.92				
1 - " " 89.48% " "	229.89	229.89				
1 - " " 89.32% " "	229.48	229.48				
2 - " " 89.00% " "	228.66	457.32				
2 - " " 88.90% " "	228.40	456.80				
18 - " " 88.89% " "	228.38	4,110.84				
2 - " " 88.89% " "	228.38	456.76				
1 - " " 88.89% " "	228.38	228.38				
1 - " " 88.85% " "	228.27	228.27				
1 - " " 88.64% " "	227.73	227.73				
1 - " " 88.24% " "	226.71	226.71				
Carried Forward			$ 4,553,116			

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 4,553,116	$		$
Main Conduit (Continued)						
nholes (Continued):						
1 - C.S.T. Company 86.00% Joint Ownership		226.09	226.09			
1 - " " 87.63% " "		225.14	225.14			
27 - " " 87.50% " "		224.80	6,069.60			
1 - " " 86.67% " "		222.67	222.67			
4 - " " 85.75% " "		220.31	881.24			
5 - " " 85.72% " "		220.23	1,101.15			
1 - " " 85.72% " "		220.23	220.23			
3 - " " 85.71% " "		220.21	660.63			
1 - " " 85.71% " "		220.21	220.21			
3 - " " 85.56% " "		219.82	659.46			
1 - " " 85.00% " "		218.38	218.38			
2 - " " 84.92% " "		218.18	436.36			
8 - " " 83.33% " "		214.09	1,712.72			
21 - " " 83.30% " "		214.01	4,494.21			
2 - " " 82.92% " "		213.04	426.08			
17 - " " 82.40% " "		211.70	3,598.90			
1 - " " 82.20% " "		211.19	211.19			
2 - " " 81.77% " "		210.08	420.16			
2 - " " 81.26% " "		208.77	417.54			
35 - " " 80.00% " "		205.54	7,193.90			
5 - " " 80.00% " "		205.54	1,027.70			
1 - " " 78.88% " "		202.66	202.66			
1 - " " 78.57% " "		201.86	201.86			
2 - " " 77.78% " "		199.83	399.66			
4 - " " 77.78% " "		199.83	799.32			
1 - " " 77.77% " "		199.81	199.81			
1 - " " 77.27% " "		198.52	198.52			
7 - " " 76.92% " "		197.62	1,383.34			
1 - " " 75.81% " "		194.77	194.77			
9 - " " 75.00% " "		192.69	1,734.21			
5 - " " 75.00% " "		192.69	963.45			
1 - " " 75.00% " "		192.69	192.69			
1 - " " 75.00% " "		192.69	192.69			
2 - " " 74.38% " "		191.10	382.20			
Carried Forward			$ 4,553,116			

ACCOUNT 244 -- EXCHANGE UNDERGROUND CONDUIT

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 4,553,116			
Main Conduit (Continued)						
Manholes (Continued):						
1 - O.B.T. Company 73.92% Joint Ownership	189.92	189.92				
14 - " " 73.60% " "	189.09	2,647.26				
1 - " " 73.33% " "	188.40	188.40				
5 - " " 72.72% " "	186.83	934.15				
1 - " " 72.70% " "	186.78	186.78				
1 - " " 71.82% " "	184.52	184.52				
6 - " " 71.43% " "	183.52	1,101.12				
1 - " " 70.95% " "	182.28	182.28				
2 - " " 70.58% " "	181.33	362.66				
11 - " " 70.00% " "	179.84	1,978.24				
2 - " " 68.42% " "	175.78	351.56				
17 - " " 66.67% " "	171.29	2,911.93				
1 - " " 66.67% " "	171.29	171.29				
7 - " " 66.67% " "	171.29	1,199.03				
3 - " " 66.67% " "	171.29	513.87				
2 - " " 66.67% " "	171.29	342.58				
1 - " " 65.83% " "	169.13	169.13				
1 - " " 65.31% " "	167.79	167.79				
1 - " " 64.80% " "	166.48	166.48				
3 - " " 64.71% " "	166.25	498.75				
9 - " " 64.70% " "	166.23	1,496.07				
6 - " " 63.60% " "	163.40	980.40				
1 - " " 63.16% " "	162.27	162.27				
13 - " " 62.50% " "	160.58	2,087.54				
1 - " " 60.61% " "	155.72	155.72				
1 - " " 57.14% " "	146.80	146.80				
1 - " " 57.14% " "	146.80	146.80				
1 - " " 53.85% " "	138.35	138.35				
1 - " " 52.63% " "	135.22	135.22				
1 - " " 52.00% " "	133.60	133.60				
20 - " " 50.00% " "	126.46	2,569.20				
12 - " " 50.00% " "	128.46	1,541.52				
2 - " " 50.00% " "	128.46	256.92				
24 - " " 50.00% " "	128.46	3,083.04				
Carried Forward			$ 4,553,116			

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification					Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward					$	$	$ 4,553,116			
Main Conduit (Continued)										
Manholes (Continued):										
1 - O.B.T. Company	49.44%	Joint	Ownership		127.02	127.02				
24 - " "	48.76%	"	"		125.27	3,006.48				
1 - " "	45.50%	"	"		116.90	116.90				
3 - " "	41.18%	"	"		105.00	317.40				
9 - " "	40.00%	"	"		102.77	924.93				
24 - " "	37.50%	"	"		96.34	2,312.16				
2 - " "	36.84%	"	"		94.65	189.30				
3 - " "	33.33%	"	"		85.63	256.89				
2 - " "	27.28%	"	"		70.09	140.18				
8 - " "	25.00%	"	"		64.23	513.84				
1 - " "	23.07%	"	"		59.27	59.27				
16 - " "	20.00%	"	"		51.38	822.08				
Total							2,197,342			
Subsidiary Conduit										
Single tile:										
252,813.0 - Trench feet	1 duct					.851	215,143.86			
174,640.2 - " "	2 "					1.129	197,168.79			
150.0 - " "	2 "	Joint	Ownership	50%		.564	84.60			
61.0 - " "	2 "	"	"	50%		.564	34.40			
39,825.4 - " "	3 "					1.550	61,729.37			
122.0 - " "	3 "	"	"	66.67%		1.033	126.03			
11,829.0 - " "	4 "					1.505	17,802.64			
245.5 - " "	4 "	"	"	66.67%		1.003	246.24			
54.0 - " "	4 "	"	"	80%		1.204	65.02			
115.0 - " "	4 "	"	"	50%		.752	86.48			
1,060.2 - " "	5 "					1.947	2,064.21			
2,734.0 - " "	6 "					2.102	5,746.87			
79.0 - " "	6 "	"	"	83.33%		1.752	138.41			
212.6 - " "	7 "					2.540	540.00			
259.5 - " "	8 "					2.695	699.35			
62.0 - " "	8 "	"	"	87.5%		2.358	146.20			
Carried Forward							$ 6,750,458			

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 6,750,458			
Subsidiary Conduit (Continued)						
Single tile (Continued):						
118.0 - Trench feet 11 duct	3.211	378.90				
Total			502,201			
Multiple tile:						
44,591.7 - Trench feet 2 duct	1.147	51,146.68				
290.0 - " " 2 " Joint Ownership 50%	.574	166.46				
562.2 - " " 2 " " " 50%	.574	322.70				
10,848.0 - " " 3 "	1.531	16,608.3[illegible]				
53.0 - " " 3 " " " 33.06%	1.425	75.52				
6,314.5 - " " 4 "	1.448	9,143.4[illegible]				
702.7 - " " 4 " " " 50%	.724	508.75				
128.0 - " " 4 " " " 66.67%	.965	123.52				
526.4 - " " 5 "	1.961	1,032.27				
2,178.8 - " " 6 "	1.963	4,276.98				
240.5 - " " 7 "	2.245	539.92				
1,079.2 - " " 8 "	2.584	2,788.65				
76.0 - " " 9 "	2.676	203.38				
55.0 - " " 10 "	2.966	163.13				
103.0 - " " 12 "	3.284	338.25				
3.0 - " " 24 "	5.379	16.14				
45.0 - " " 25 "	5.809	261.40				
Total			87,715			
Fiber conduit:						
21,569.8 - Trench feet 1 duct	.890	19,197.12				
8,868.6 - " " 2 "	1.159	10,278.71				
1,139.4 - " " 3 "	1.548	1,763.79				
478.0 - " " 4 "	1.683	804.47				
39.0 - " " 6 "	2.280	88.92				
3.0 - " " 12 "	6.600	19.80				
Total			32,153			
Sewer tile:						
155,390.7 - Trench feet 1 duct	.933	144,979.52				
Carried Forward			$ 7,372,527			

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85

Classification							Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward									$ 7,372,527			
								Subsidiary Conduit (Continued)				
Sewer tile (Continued):												
77,076.3 -	Trench	feet	2	duct				1.245	95,959.99			
15,230.4 -	"	"	3	"				1.915	29,166.22			
33.0 -	"	"	3	"	Joint Ownership		85.6%	1.639	54.09			
58.0 -	"	"	3	"	"	"	82.2%	1.574	91.29			
111.0 -	"	"	3	"	"	"	66.67%	1.277	141.75			
63.0 -	"	"	3	"	"	"	50%	.958	60.77			
79.0 -	"	"	3	"	"	"	33.33%	.638	50.40			
3,846.1 -	"	"	4	"				2.078	7,992.20			
29.0 -	"	"	4	"	"	"	50%	1.039	30.13			
137.8 -	"	"	4	"	"	"	50%	1.039	143.17			
341.2 -	"	"	5	"				2.719	927.72			
48.0 -	"	"	5	"	"	"	66.67%	1.813	87.02			
73.9 -	"	"	5	"	"	"	70%	1.903	140.63			
37.0 -	"	"	6	"				2.881	106.60			
4.0 -	"	"	6	"	"	"	66.67%	1.921	7.68			
21.0 -	"	"	8	"				3.683	77.34			
52.0 -	"	"	9	"				4.050	210.60			
Total										280,217		
Iron pipe:												
31,540.4 -	Trench	feet	1	duct				1.454	45,859.74			
11,377.4 -	"	"	2	"				2.547	28,978.24			
1,784.0 -	"	"	3	"				3.700	6,600.80			
5.0 -	"	"	3	"	Joint Ownership		66.66%	2.466	12.33			
12.0 -	"	"	3	"	"	"	33.34%	1.234	14.81			
913.6 -	"	"	4	"				4.889	4,466.59			
41.0 -	"	"	5	"				6.078	249.20			
62.7 -	"	"	6	"				7.267	455.64			
Total										86,637		
Creosoted wood:												
48,417.5 -	Trench	feet	1	duct				.957	46,335.55			
7,254.6 -	"	"	2	"				1.339	9,713.91			
567.7 -	"	"	3	"				1.840	1,044.57			
Carried Forward										$ 7,739,381		

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 7,739,381	$		$
Subsidiary Conduit (Continued)						
Creosoted wood (Continued):						
36.2 - Trench feet 4 duct	2.03	73.49				
Total			57,168			
Tunnel:						
40 - Trench feet 4' x 5'	25.00	1,000.00	1,000			
Paving						
Paving over conduit and manholes cut and replaced:						
42,988.53 - Square yards asphalt on concrete						
59.16 - " " " " macadam						
155.15 - " " " " brick, on concrete						
3,108.22 - " " " " " " sand						
4.05 - " " " " stone, " concrete						
2,489.33 - " " " " " " sand						
1,097.23 - " " " " block, " concrete						
7.78 - " " " " wood block, on sand						
17.83 - " " " " sand						
1.48 - " " " " slag						
93.53 - " " bitulithic concrete						
74,375.88 - " " brick on concrete						
93,690.57 - " " " " sand						
8,191.81 - " " " " slag						
1,378.88 - " " " " crushed stone						
30.31 - " " " " brick, on sand						
4.63 - " " " " stone, on concrete						
299.29 - " " " " " " sand						
5.00 - " " " " wood block, on concrete						
12.04 - " " " " gravel						
6,413.74 - " " stone on concrete						
139,995.58 - " " " " sand						
59.63 - " " " " cinders						
2,927.79 - " " cobble stone on sand						
Carried Forward			$ 7,797,549			

ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 7,797,549	$		$
Paving (Continued)						
Paving over conduit and manholes cut and replaced (Continued):						
5,306.73 - Square yards wood block on concrete						
2,557.47 - " " " " " sand						
67.54 - " " " " " tarvia						
5.74 - " " macadam on brick, on sand						
19.86 - " " " " cobble stone						
9,293.99 - " " cement walk						
2.59 - " " brick "						
15,380.65 - " " stone "						
409.24 - " " cinders						
5,842.51 - " " concrete						
34,718.10 - " " grass						
5,787.53 - " " gravel						
3,996.17 - " " macadam						
3.67 - " " rock						
592.70 - " " railroad						
22.17 - " " slag						
407.43 - " " railroad crossing						
27,22 - " " wood block - bridge						
461.848.75 Total			1,588,483			
Total Cost (Specific Construction)			$ 9,386,032		95	$ 8,916,730

11197

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
		Main Cable				
13 B.&S. gauge cable:						
21 - Feet 27 quad	$ 1.17	$ 24.57	25	$		$
14 B.&S. gauge cable:						
5,370 - Feet 24 pair	.527	2,829.99	2,830			
19 B.&S. gauge cable:						
2,262 - Feet 6 pair	.168	380.02				
4,561 - " 8 "	.198	903.08				
3,079 - " 11 "	.198	609.64				
850 - " 12 "	.198	168.30				
5,560 - " 16 "	.241	1,344.78				
5,501 - " 21 "	.266	1,463.27				
46,452 - " 26 "	.293	13,610.44				
3,420 - " 31 "	.325	1,111.50				
2,332 - " 41 "	.379	883.83				
88,939 - " 51 "	.420	37,354.38				
4,306 - " 61 "	.472	2,032.43				
274 - " 71 "	.521	142.75				
37,797 - " 76 "	.530	20,032.41				
1,344 - " 91 "	.605	813.12				
495,856.5 - " 101 "	.655	324,786.01				
1,294 - " 111 "	.723	935.56				
777 - " 116 "	.741	575.76				
666 - " 121 "	.760	506.16				
19,919 - " 126 "	.763	15,198.20				
555 - " 131 "	.765	435.66				
2,795 - " 141 "	.829	2,317.06				
224,978 - " 152 "	.872	196,180.82				
5,031 - " 162 "	.905	4,553.06				
1,147 - " 167 "	.933	1,070.15				
338 - " 172 "	.961	324.82				
12,138 - " 177 "	.989	12,004.48				
2,016 - " 187 "	1.045	2,106.72				
652,776 - " 202 "	1.101	718,706.38				
2,507 - " 252 "	1.310	3,284.17				
432,046.5 - " 303 "	1.520	656,710.68				
2,341 - " 404 "	1.718	4,021.84				
Carried forward			$ 2,855			

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition
Brought Forward			2,855		
Main Cable (Continued)					
19 B.&S. gauge cable (Continued):					
52,057 - Feet 455 pair	1.924	100,157.67			
24 - " 154 quad	1.775	42.60			
Total			2,124,768		
20 B.&S. gauge cable:					
4,808 - Feet 26 pair	.378	1,817.42			
3,254 - " 51 "	.517	1,682.32			
3,131 - " 76 "	.637	1,994.45			
179 - " 91 "	.740	132.46			
4,959 - " 101 "	.803	3,982.08			
1,555 - " 126 "	.919	1,429.04			
1,790 - " 152 "	1.095	1,960.05			
494 - " 177 "	1.206	595.76			
36,230 - " 202 "	1.312	47,535.76			
89,106 - " 303 "	1.755	156,381.03			
4,779 - " 404 "	2.153	10,289.19			
Total			227,798		
22 B.&S. gauge cable:					
467 - Feet 1 pair	.111	51.84			
120 - " 6 "	.133	15.96			
427 - " 11 "	.149	63.62			
1,288 - " 16 "	.180	231.84			
232 - " 21 "	.194	45.01			
63,888 - " 26 "	.206	13,160.93			
22 - " 31 "	.217	4.77			
362 - " 41 "	.260	94.12			
137,238 - " 51 "	.290	39,799.02			
441 - " 61 "	.323	142.44			
7,792 - " 76 "	.359	2,797.33			
215,962.5 - " 101 "	.418	90,272.32			
445 - " 121 "	.464	206.48			
1,802 - " 126 "	.479	863.16			
67,790.2 - " 152 "	.536	36,335.55			
Carried Forward			2,355,421		

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 2,355,421	$		$
Main Cable (Continued)						
22 B.&S. gauge cable (Continued):						
1,376 - Feet 177 pair	.609	837.98				
339,042 - " 202 "	.664	225,123.89				
370 - " 252 "	.751	277.87				
205,095.5 - " 303 "	.911	186,842.00				
871,608.5 - " 404 "	1.158	1,009,322.64				
48 - " 505 "	1.364	65.47				
668,669.5 - " 606 "	1.609	1,075,889.23				
792,742.5 - " 909 "	2.063	1,635,427.78				
Total			4,317,871			
24 B.&S. gauge cable:						
446 - Feet 16 pair	.169	75.37				
4,505 - " 26 "	.190	855.95				
16,309 - " 51 "	.265	4,321.88				
13,905 - " 101 "	.365	5,075.32				
856 - " 152 "	.462	395.47				
22,439 - " 202 "	.572	12,835.11				
472.5 - " 303 "	.788	372.33				
21,519 - " 404 "	.964	20,744.32				
34,588 - " 606 "	1.330	46,002.04				
49,464 - " 909 "	1.616	79,933.82				
272,454 - " 1,212 "	2.120	577,602.48				
Total			748,214			
Composite cable:						
2,206 - Feet 116 pair	.547	1,206.68				
15 pair, 19 gauge						
101 pair, 22 gauge						
8,634 - Feet 200 pair	.853	7,364.80				
50 pair, 19 gauge						
75 pair, 20 gauge						
75 pair, 22 gauge						
23,970 - Feet 305 pair	1.570	37,632.90				
151 quad, 19 gauge						
3 pair, 19 gauge						
Carried Forward			$ 7,421,506			

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per. Cent Condition	Present Value
Brought Forward	$	$	$ 7,421,506			
Main Cable (Continued)						
Composite cable (Continued):						
4,050 - Feet 306 pair	.735	2,976.75				
3 quad, 10 gauge - A.T.&T.Co.						
12 quad, 13 gauge - 6 quad A.T.&T.Co.						
6 quad Toll						
278 pair, 22 gauge - Exchange 48.90%						
1,848 - Feet 306 pair	.736	1,360.13				
3 quad, 10 gauge - A.T.&T.Co.						
12 quad, 13 gauge - 9 quad A.T.&T.Co.						
3 quad Toll						
278 pair, 22 gauge - Exchange 48.91%						
9,906 - Feet 351 pair	1.170	11,590.02				
7 quad, 13 gauge - Toll						
17 quad, 16 gauge - Toll						
303 pair, 22 gauge - Exchange 54.84%						
11,864 - Feet 443 pair	1.258	14,924.91				
7 quad, 13 gauge - Toll						
429 pair, 22 gauge - Exchange 79.17%						
10,177 - Feet 387 pair	1.013	10,309.30				
12 quad, 13 gauge - Toll						
363 pair, 22 gauge - Exchange 65.23%						
27,706 - Feet 300 pair	1.363	37,763.28				
16 quad, 19 gauge - Toll						
268 pair, 19 gauge - Exchange 89.33%						
1,341 - Feet 137 pair	1.472	1,973.95				
51 pair, 13 gauge						
86 pair, 19 gauge						
2,568 - Feet 54 pair	.710	1,823.28				
19 pair, 14 gauge						
35 pair, 19 gauge						
2,105 - Feet 26 pair	.604	1,271.42				
21 pair, 14 gauge						
5 pair, 19 gauge						
1,918 - Feet 180 pair	1.298	2,489.56				
30 pair, 14 gauge						
150 pair, 19 gauge						
Carried Forward			$ 7,421,506			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 7,421,506	$		
Main Cable (Continued)						
Composite cable (Continued):						
21,357 - Feet 100 pair	.789	16,850.67				
30 pair, 16 gauge						
70 pair, 19 gauge						
9,089 - Feet 48 pair	.759	6,898.55				
3 pair, 14 gauge						
45 pair, 19 gauge						
32,877 - Feet 248 pair	1.152	37,874.30				
14 quad, 16 gauge - Toll						
220 pair, 19 gauge - Exchange 79.67%						
45,081 - Feet 250 pair	1.129	50,896.45				
30 pair, 16 gauge - Toll						
220 pair, 19 gauge - Exchange 78.53%						
36,734 - Feet 264 pair	1.140	41,876.76				
37 pair, 16 gauge - Toll						
227 pair, 19 gauge - Exchange 75.37%						
11,775 - Feet 265 pair	1.172	13,800.30				
19 quad, 16 gauge - Toll						
227 pair, 19 gauge - Exchange 74.87%						
2,348 - Feet 150 pair	.707	1,660.04				
25 pair, 19 gauge						
125 pair, 22 gauge						
3,095 - Feet 200 pair	.847	2,621.46				
25 pair, 19 gauge						
175 pair, 22 gauge						
1,591 - Feet 250 pair	.925	1,471.68				
25 pair, 19 gauge						
225 pair, 22 gauge						
2,029 - Feet 300 pair	1.029	2,087.84				
25 pair, 19 gauge						
275 pair, 22 gauge						
3,960 - Feet 200 pair	.945	3,732.75				
100 pair, 19 gauge						
100 pair, 22 gauge						
3,682 - Feet 400 pair	1.413	5,202.67				
100 pair, 19 gauge						
300 pair, 22 gauge						
Carried Forward			$ 7,421,506			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 7,421,506	$		$
Main Cable (Continued)						
Composite cable (Continued):						
18,755 - Feet 455 pair	1.638	30,720.69				
202 pair, 19 gauge						
253 pair, 22 gauge						
19,456 - Feet 194 pair	.626	12,179.46				
12 quad, 13 gauge						
22 quad, 16 gauge - 17 quad Toll						
5 quad A.T.&T.Co.						
126 pair, 19 gauge - Exchange 40.56%						
11,889 - Feet 75 pair	.878	10,438.54				
21 pair, 14 gauge						
14 pair, 16 gauge						
40 pair, 19 gauge						
20,496 - Feet 130 pair	1.130	23,160.48				
16 pair, 14 gauge						
22 pair, 16 gauge						
92 pair, 19 gauge						
12,732 - Feet 140 pair	1.030	13,113.96				
9 pair, 14 gauge						
14 pair, 16 gauge						
117 pair, 19 gauge						
22,535 - Feet 50 pair	.342	7,706.97				
12 quad, 14 gauge - Toll						
26 pair, 16 gauge - Exchange 40.52%						
33,581 - Feet 374 pair	1.782	59,841.34				
48 quad, 16 gauge						
278 pair, 22 gauge						
2,921 - Feet 138 pair	.136	397.26				
8 quad, 13 gauge - A.T.&T.Co.						
48 quad, 16 gauge - 9 quad A.T.&T.Co.						
39 quad - Toll						
26 pair, 19 gauge - Exchange 9.2%						
242 - Feet 303 pair	1.655	400.51				
151 quad, 19 gauge						
1 pair, 22 gauge						
Carried Forward			$ 7,421,506			

11203

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 7,421,506	$		$
Main Cable (Continued)						
Composite cable (Continued):						
226.5 - Feet 311 pair	3.109	704.19				
154 quad, 19 gauge						
1 quad, 22 gauge						
1 pair, 22 gauge						
50 - Feet 307 pair	1.236	61.80				
52 quad, 19 gauge						
203 pair, 22 gauge						
3,430 - Feet 404 pair	1.566	5,371.38				
202 pair, 19 gauge						
202 pair, 22 gauge						
13,261 - Feet 505 pair	1.813	24,042.19				
202 pair, 19 gauge						
303 pair, 22 gauge						
Total			505,799			
Loading cases:						
1 - No. 10 case, containing						
37 No. T-545 coils	955.80	955.80				
12 - No. 22C cases, containing						
50 No. 554 coils	658.95	7,907.40				
1 - No. 22C case, containing						
13 No. 574 coils - Toll						
37 No. 574 coils - Exchange 74%	487.62	487.62				
1 - No. 22C case, containing						
37 No. 574 coils - Toll						
13 No. 574 coils - Exchange 26%	171.33	171.33				
30 - No. 22C cases, containing						
50 No. 574 coils	658.95	19,768.50				
2 - No. 23B cases, containing						
35 No. 574 coils	503.11	1,006.22				
4 - No. 23D cases, containing						
49 No. 508 coils	647.55	2,590.20				
42 - No. 23E cases, containing						
63 No. 508 coils	800.97	33,640.74				
Carried Forward			$ 7,927,305			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 7,927,305	$		$
Main Cable (Continued)						
Loading cases (Continued):						
7 - No. 23E cases, containing						
63 No. 574 coils	800.97	5,606.79				
4 - No. 23E cases, containing						
37 No. 554 coils - Toll						
26 No. 554 coils - Exchange 41.27%	330.56	1,322.24				
19 - No. 23L cases, containing						
75 No. 554 coils	933.51	17,736.69				
7 - No. 23L cases, containing						
75 No. 574 coils	933.51	6,534.57				
5 - No. 23E cases, containing						
30 No. 508 coils - Toll						
33 No. 508 coils - Exchange 52.38%	419.55	2,097.75				
4 - No. 23E cases, containing						
28 No. 514 coils - Toll						
35 No. 514 coils - Exchange 55.56%	552.36	2,209.44				
4 - No. 27E cases, containing						
24 No. 581-A coils						
48 No. 582-A coils	1,002.71	6,010.84				
1 - No. 23G case, containing						
21 No. 582-A coils	307.38	307.38				
2 - No. 28G cases, containing						
7 No. 582-A coils	149.30	298.60				
Total			108,652			
Subsidiary Cable						
16 B.&S. gauge cable:						
25 - Feet 11 pair	.405	10.12	10			
19 B.&S. gauge cable:						
2,452 - Feet 2 pair	.239	586.03				
161 - " 6 "	.250	40.25				
203 - " 8 "	.280	56.84				
Carried Forward			$ 8,035,967			

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 8,035,967	$		$
Subsidiary Cable (Continued)						
19 B.&S. gauge cable (Continued):						
2,975 - Feet 11 pair	.280	833.00				
1,983 - " 16 "	.335	664.30				
2,668 - " 21 "	.362	965.82				
31,297 - " 26 "	.390	12,205.83				
665.1 - " 31 "	.430	285.99				
680 - " 41 "	.488	331.84				
31,212 - " 51 "	.531	16,573.57				
1,603.3 - " 61 "	.585	937.93				
172 - " 66 "	.597	102.68				
2,476 - " 76 "	.647	1,601.97				
6,874.4 - " 101 "	.785	6,966.40				
994.8 - " 121 "	.896	891.34				
393 - " 126 "	.922	362.35				
4,380.6 - " 152 "	1.014	4,441.93				
118 - " 167 "	1.119	132.04				
926 - " 177 "	1.151	1,065.83				
3,788 - " 202 "	1.260	4,772.88				
215 - " 252 "	1.486	319.49				
1,251.9 - " 303 "	1.714	2,145.76				
480 - " 404 "	1.942	932.16				
Total			57,216			
20 B.&S. gauge cable:						
108 - Feet 11 pair	.355	38.34				
4,199 - " 26 "	.486	2,040.71				
1,834 - " 51 "	.631	1,157.25				
435 - " 76 "	.758	329.73				
2,163 - " 101 "	.941	2,035.38				
50 - " 126 "	1.062	53.10				
158 - " 152 "	1.245	196.71				
321 - " 202 "	1.481	475.40				
49 - " 303 "	1.959	95.99				
Total			6,423			
Carried Forward			$ 8,099,606			

Classification		Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought forward		$	$	$ 8,099,606	$		$
Subsidiary Cable (Continued)							
22 B.&S. gauge cable:							
51 - Feet	1 pair	.161	8.21				
32 - "	2 "	.175	5.60				
1,451.5 - "	6 "	.197	266.25				
16,227.5 - "	11 "	.214	3,472.68				
36,528 - "	16 "	.262	9,570.34				
2,394 - "	21 "	.275	658.35				
404,329.5 - "	26 "	.288	116,446.90				
1,055.8 - "	31 "	.300	316.74				
108 - "	41 "	.354	38.23				
374,886.3 - "	51 "	.393	147,330.32				
3,671 - "	61 "	.428	1,571.19				
14,381 - "	76 "	.465	6,687.16				
58 - "	91 "	.473	27.43				
163,848 - "	101 "	.527	86,347.90				
242 - "	111 "	.577	139.63				
1,141 - "	121 "	.576	657.22				
263 - "	126 "	.592	155.70				
21,641 - "	152 "	.651	14,088.29				
76,195 - "	202 "	.800	60,956.00				
11,506.5 - "	303 "	1.073	12,346.47				
25,876 - "	404 "	1.350	34,932.60				
2,917 - "	606 "	1.847	5,387.70				
598 - "	909 "	2.337	1,397.53				
Total				502,808			
24 B.&S. gauge cable:							
177 - Feet	11 pair	.240	42.48				
1,361 - "	16 "	.250	340.25				
57 - "	21 "	.262	14.93				
18,819 - "	26 "	.271	5,099.95				
113,723.5 - "	51 "	.367	41,736.52				
63,817 - "	101 "	.471	30,057.81				
685 - "	152 "	.575	393.88				
23,793.5 - "	202 "	.704	16,750.62				
2,339.5 - "	303 "	.943	2,206.15				
Carried Forward				$ 8,602,414			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 8,602,414	$		$
Subsidiary Cable (Continued)						
24 B.&S. gauge cable (Continued):						
13,279.5 - Feet 404 pair	1.147	15,231.59				
1,864 - " 606 "	1.556	2,122.38				
225 - " 909 "	1.870	420.75				
914 - " 1,212 "	2.415	2,207.31				
Total			116,625			
Composite cable:						
154 - Feet 200 pair	.993	152.92				
50 pair, 19 B.&S. gauge						
75 pair, 20 B.&S. gauge						
75 pair, 22 B.&S. gauge						
55 - Feet 387 pair	1.136	62.48				
12 quad, 13 B.&S. gauge - Toll						
363 pair, 22 B.&S. gauge - Exchange 65.23%						
125 - Feet 137 pair	1.613	201.62				
51 pair, 13 B.&S. gauge						
86 pair, 19 B.&S. gauge						
223 - Feet 200 pair	1.009	225.01				
50 pair, 19 B.&S. gauge						
150 pair, 22 B.&S. gauge						
277 - Feet 50 pair	.398	110.25				
12 quad, 14 B.&S. gauge - Toll						
26 pair, 16 B.&S. gauge - Exchange 40.52%						
412 - Feet 300 pair	1.529	629.95				
16 quad, 19 gauge - Toll						
268 pair, 19 gauge - Exchange 89.33%						
107 - Feet 138 pair	.147	15.73				
8 quad, 13 gauge - A.T.&T.Co.						
48 quad, 16 gauge - 9 quad A.T.&T.Co.						
39 quad O.B.T.Co. Toll						
26 pair, 19 gauge - O.B.T.Co. Exchange 9.2%						
105 - Feet 265 pair	1.313	137.86				
19 quad, 16 gauge - Toll						
227 pair, 19 gauge - Exchange 74.87%						
Total			1,536			
Carried Forward			$ 8,720,575			

11208

ACCOUNT 345 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 8,720,575	$		$
Subsidiary Cable (Continued)						
Terminals - outside, unprotected:						
251 - 11 pair	7.18	1,802.18				
1,445 - 16 "	9.00	13,005.00				
346 - 26 "	8.94	3,093.24				
4 - 31 "	10.37	41.48				
1 - 41 "	11.02	11.02				
5 - 51 "	11.97	59.85				
1 - 76 "	23.74	23.74				
1 - 121 "	31.20	31.20				
Total			16,068			
Terminals - outside, protected:						
2 - 1 pair	4.66	9.32				
1 - 2 "	5.16	5.16				
1 - 6 "	12.65	12.65				
1 - 8 "	13.36	13.36				
183 - 11 "	15.22	2,785.26				
189 - 16 "	23.33	4,409.37				
8 - 21 "	16.75	134.00				
1,868 - 26 "	32.00	59,776.00				
3 - 31 "	29.45	88.35				
1,843 - 51 "	46.14	85,036.02				
12 - 61 "	57.18	686.16				
67 - 76 "	60.75	4,070.25				
857 - 101 "	83.49	71,550.93				
1 - 101 " - Exchange 62%	51.76	51.76				
26 - 121 "	98.56	2,562.56				
2 - 126 "	102.37	204.74				
177 - 152 "	120.39	21,309.03				
558 - 202 "	192.02	107,147.16				
67 - 303 "	391.62	26,238.54				
1 - 303 " - Exchange 74.87%	293.21	293.21				
155 - 404 "	492.51	76,339.05				
Total			462,723			
Carried Forward			$ 9,201,366			

11209

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification		Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward		$	$	$ 9,201.366	$		$
Subsidiary Cable (Continued)							
Terminals - inside, unprotected:							
60 - 11	pair	4.96	297.60				
6 - 13	"	6.21	37.26				
167 - 16	"	6.72	1,122.24				
52 - 21	"	7.11	369.72				
175 - 26	"	16.96	2,968.00				
75 - 32	"	9.89	741.75				
71 - 42	"	11.90	844.90				
100 - 52	"	16.67	1,667.00				
1 - 66	"	17.85	17.85				
5 - 76	"	21.30	106.50				
32 - 101	"	25.90	828.80				
58 - 104	"	27.83	1,614.14				
1 - 111	"	28.45	28.45				
4 - 126	"	31.70	126.80				
9 - 152	"	37.40	336.60				
19 - 156	"	38.79	737.01				
1 - 176	"	43.22	43.22				
27 - 202	"	49.75	1,343.25				
42 - 208	"	52.53	2,206.26				
1 - 215	"	53.10	53.10				
1 - 225	"	57.60	57.60				
1 - 240	"	58.75	58.75				
2 - 250	"	59.80	119.60				
3 - 260	"	63.48	190.44				
9 - 303	"	74.80	673.20				
19 - 312	"	75.10	1,426.90				
2 - 320	"	73.90	147.80				
10 - 404	"	65.40	654.00				
31 - 416	"	69.25	2,146.75				
1 - 420	"	71.00	71.00				
2 - 450	"	72.45	144.90				
1 - 505	"	71.75	71.75				
7 - 606	"	80.22	561.54				
10 - 624	"	86.70	867.00				
Carried Forward				$ 9,201,366			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 9,201,366	$		$
Subsidiary Cable (Continued)						
Terminals - inside, unprotected (Continued):						
1 - 720 pair	100.10	100.10				
4 - 808 "	110.35	441.40				
4 - 832 "	107.65	430.60				
1 - 858 "	117.28	117.28				
1 - 970 "	131.16	131.16				
1 - 1,092 "	151.80	151.80				
13 - 1,200 "	161.45	2,098.85				
2 - 1,400 "	192.50	385.00				
1 - 1,616 "	217.80	217.80				
1 - 2,040 "	290.40	290.40				
1 - 2,160 "	296.80	296.80				
2 - 3,000 "	410.50	821.00				
1 - 3,080 "	421.00	421.00				
1 - 5,656 "	795.00	795.00				
Total			29,380			
Terminals - inside, protected:						
3 - 6 pair	12.90	38.70				
52 - 11 "	18.96	985.92				
112 - 16 "	31.68	3,548.16				
250 - 26 "	38.02	9,505.00				
1 - 31 "	42.10	42.10				
137 - 51 "	67.64	9,266.68				
1 - 52 "	68.50	68.50				
2 - 76 "	81.40	162.80				
54 - 101 "	115.24	6,222.96				
8 - 152	126.00	1,008.00				
22 - 202 "	219.14	4,821.08				
4 - 208 "	98.60	394.40				
1 - 252 "	105.40	105.40				
3 - 303 "	126.00	378.00				
2 - 312 "	135.60	271.20				
5 - 404 "	161.40	807.00				
3 - 606 "	121.40	364.20				
Carried Forward			$ 9,230,746			

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 9,230,746			
Subsidiary Cable (Continued)						
Terminals - inside, protected (Continued):						
1 - 1,150 pair	195.60	195.60				
3 - 1,212 "	201.65	604.95				
1 - 2,600 "	421.60	421.60				
Total			39,212			
House Cable						
19 B.&S. gauge cable:						
200 - Feet 1 pair	.476	95.20				
844 - " 11 "	.582	491.21				
100 - " 16 "	.664	66.40				
351 - " 21 "	.691	242.54				
1,997 - " 26 "	.755	1,507.74				
31 - " 31 "	.811	25.14				
29 - " 41 "	.875	25.38				
1,666 - " 51 "	.919	1,531.05				
283 - " 76 "	1.043	295.17				
1,906 - " 101 "	1.208	2,302.45				
92 - " 167 "	1.450	133.40				
65 - " 202 "	1.775	115.38				
Total			6,831			
20 B.&S. gauge cable:						
635 - Feet 26 pair	.869	551.82				
230 - " 51 "	1.022	235.06				
111 - " 101 "	1.307	145.08				
Total			932			
22 B.&S. gauge cable:						
4,104 - Feet 6 pair	.461	1,891.94				
44,574.8 - " 11 "	.480	21,395.90				
89,922.9 - " 16 "	.563	50,626.59				
25,475.6 - " 21 "	.577	14,699.42				
Carried Forward			$ 9,277,721			

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 9,277,721	$		$
House Cable (Continued)						
22 B.&S. gauge cable (Continued):						
146,174 - Feet 26 pair	.623	91,066.40				
3,121 - " 31 "	.638	1,981.84				
25 - " 36 "	.657	16.42				
1,463.3 - " 41 "	.716	1,047.72				
99,621.4 - " 51 "	.772	76,907.72				
2,079.5 - " 61 "	.810	1,684.40				
5,990.5 - " 76 "	.848	5,079.94				
45,801.7 - " 101 "	.913	41,816.95				
141 - " 121 "	1.022	144.10				
632 - " 126 "	1.039	656.65				
5,574.8 - " 152 "	1.100	6,132.28				
23,060.1 - " 202 "	1.288	29,701.41				
70 - " 227 "	1.347	94.29				
162 - " 253 "	1.406	227.77				
4,017 - " 303 "	1.609	6,463.35				
4,942.6 - " 404 "	2.074	10,250.95				
3,205 - " 606 "	2.887	9,252.84				
295 - " 909 "	3.433	1,012.74				
Total			372,152			
24 B.&S. gauge cable:						
736 - Feet 11 pair	.536	394.50				
3,206 - " 16 "	.550	1,763.30				
17,163.5 - " 26 "	.604	10,366.75				
36,169.5 - " 51 "	.743	26,873.94				
14 - " 76 "	.805	11.27				
16,425.5 - " 101 "	.854	14,027.38				
196 - " 152 "	1.021	200.12				
9,474 - " 202 "	1.189	11,264.59				
853 - " 303 "	1.472	1,255.62				
4,136 - " 404 "	1.861	7,697.10				
1,028 - " 606 "	2.582	2,654.30				
399 - " 909 "	2.946	1,175.45				
453 - " 1,212 "	3.751	1,699.20				
Total			79,384			
Carried Forward			$ 9,729,257			

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward			$ 9,7[illegible],257			
House Cable (Continued)						
Terminals - outside, unprotected:						
48 - 11 pair	7.18	344.64				
77 - 16 "	9.00	693.00				
27 - 25 "	8.94	241.38				
1 - 31 "	10.37	10.37				
2 - 51 "	11.97	23.94				
Total			1,313			
Terminals - outside, protected:						
5 - 11 pair	15.22	76.10				
5 - 16 "	23.33	116.65				
11 - 26 "	16.75	184.25				
7 - 51 "	46.14	322.98				
1 - 101 "	83.49	83.49				
1 - 152 "	120.39	120.39				
1 - 202 "	192.02	192.02				
Total			1,096			
Terminals - inside, unprotected:						
34 - 6 pair	4.00	136.04				
1 - 7 "	4.25	4.25				
927 - 11 "	4.96	4,597.92				
33 - 13 "	6.21	515.43				
1,923 - 16 "	6.72	12,922.56				
519 - 21 "	7.11	3,690.09				
27 - 23 "	8.48	228.96				
674 - 26 "	16.96	11,431.04				
968 - 32 "	9.89	9,573.52				
119 - 42 "	12.24	1,456.56				
7 - 51 "	15.85	110.95				
479 - 62 "	16.67	7,951.59				
12 - 62 "	19.45	233.40				
20 - 76 "	21.30	426.00				
60 - 101 "	25.90	1,554.00				
167 - 104 "	27.83	4,647.61				

Classification		Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward		$	$	$ 9,731,666	$		$
House Cable (Continued)							
Terminals - inside, unprotected (Continued):							
2 - 121	pair	29.10	58.20				
2 - 126	"	31.70	63.40				
4 - 152	"	37.40	149.60				
41 - 156	"	38.79	1,590.39				
15 - 202	"	49.75	746.25				
99 - 206	"	52.53	5,200.47				
15 - 263	"	63.48	952.20				
4 - 308	"	74.80	299.20				
18 - 312	"	76.35	1,374.30				
1 - 350	"	87.60	87.60				
6 - 404	"	65.40	392.40				
16 - 416	"	69.25	1,108.00				
1 - 450	"	72.45	72.45				
1 - 480	"	76.70	76.70				
1 - 606	"	80.22	80.22				
1 - 624	"	86.70	86.70				
1 - 858	"	110.35	110.35				
1 - 990	"	123.55	123.55				
1 - 1,212	"	165.40	165.40				
1 - 4,160	"	627.80	627.80				
Total				72,847			
Terminals - inside, protected:							
2 - 11	pair	18.96	37.92				
2 - 12	"	19.91	39.82				
23 - 16	"	31.68	726.64				
3 - 21	"	34.75	104.25				
30 - 26	"	38.02	1,140.60				
4 - 32	"	38.95	155.80				
2 - 42	"	45.75	91.50				
9 - 52	"	67.64	608.76				
11 - 101	"	116.24	1,267.64				
2 - 202	"	219.14	438.28				
1 - 303	"	126.00	126.00				
5 - 404	"	161.40	807.00				
Carried Forward				$ 9,804,513			

ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 9,804,513	$		$
House Cable (Continued)						
Terminals - inside, protected (Continued):						
1 - 505 pair		145.85	145.85			
1 - 606 "		121.40	121.40			
2 - 1,212 "		201.65	403.30			
Total			6,217			
Total Cost (Specific Construction)			$ 9,810,730	$ 1,814,245	90	$ 9,011,082

11216

ACCOUNT 246 - EXCHANGE SUBMARINE CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
16 B.&S. gauge cable:						
2,500 - feet 16 pair	$ 2.29	$ 5,725.00	$ 5,725	$		$
19 B.&S. gauge cable:						
1,094 - feet 152 pair	4.30	4,704.20				
400 - " 182 "	4.52	1,808.00				
730 - " 252 "	5.08	3,708.40				
Total			10,221			
22 B.&S. gauge cable:						
419 - feet 303 pair	4.42	1,851.98				
400 - " 404 "	4.83	1,932.00				
Total			3,784			
Total Cost (Specific Construction)			$ 19,730		95	$ 18,744

112171

ACCOUNT 251 - TOLL POLE LINES

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Poles:						
328 - 15 foot, average class C	$ 10.32	$ 3,384.96	$	$		$
573 - 18 " " " C	10.83	6,205.59				
16,961 - 20 " " " C	12.34	209,298.74				
5,158 - 22 " " " C	15.29	78,865.82				
102,143 - 25 " " " C	16.42	1,677,188.06				
63,192 - 30 " " " C	20.26	1,280,269.92				
28,374 - 35 " " " C	29.38	833,628.12				
9,640 - 40 " " " C	36.54	352,245.60				
3,692 - 45 " " " D	42.52	156,983.84				
1,239 - 50 " " " B	52.51	65,059.89				
498 - 55 " " " B	61.78	30,766.44				
125 - 60 " " " B	75.64	9,455.00				
22 - 65 " " " C	86.19	1,896.18				
6 - 70 " " " C	101.69	610.14				
1 - 75 " " " C	119.25	119.25				
1 - 115 " " " A	229.18	229.18				
1 - 130 " steel tower	1,141.00	1,141.00				
Total			4,707,348			
Cross Arms:						
432,451 - Average 10 pin, 10'-0", fir	3.24	1,401,141.24	1,401,141			
Total Cost (Specific Construction)			$ 6,108,489	$ 282,670	80	$ 4,943,325

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
able:						
772 - Feet 7 quad, 13 gauge	$ .596	$ 461.66				
151 - " 8 " 13 "	.618	93.32				
602 - " 12 " 13 "	.771	464.14				
1,847 - " 19 " 13 "	.995	1,797.96				
130 - " 24 " 13 "	1.221	158.73				
13 - " 26 " 13 "	1.272	16.54				
2,688 - " 5 pair, 14 "	.343	921.98				
2,893 - " 11 " 14 "	.489	1,414.68				
377 - " 12 " 14 "	.505	190.38				
125 - " 14 " 14 "	.531	66.38				
230 - " 16 " 14 "	.592	136.16				
174 - " 51 " 14 "	1.082	188.27				
242 - " 12 quad, 14 "	.671	162.38				
84 - " 5 pair, 16 "	.320	26.88				
1,434 - " 11 " 16 "	.416	596.54				
13 - " 21 " 16 "	.551	7.16				
1,152 - " 26 " 16 "	.597	687.74				
291 - " 31 " 16 "	.649	188.86				
11 - " 51 " 16 "	.809	8.90				
4,992 - " 7 quad, 16 "	.455	2,271.36				
785 - " 8 " 16 "	.488	383.08				
283 - " 9 " 16 "	.501	141.78				
5,794 - " 10 " 16 "	.521	3,018.67				
4,248 - " 12 " 16 "	.570	2,421.36				
4,964 - " 19 " 16 "	.716	3,554.22				
660 - " 22 " 16 "	.272	179.52				
8 quad - O.B.T.Co. Toll 36.36%						
14 quad - A.T.&T.Co.						
376 - Feet 27 quad, 16 gauge	.827	310.95				
13 - " 37 " 16 " - O.B.T.Co. Toll 33.33%	.327	4.25				
14 - " 52 " 16 " - O.B.T.Co. Toll 33.33%	.438	6.13				
131 - " 5 pair, 19 "	.218	28.56				
476 - " 11 " 19 "	.246	117.10				
347 - " 16 " 19 "	.277	96.12				
24 - " 21 " 19 "	.313	7.51				
140 - " 26 " 19 "	.330	46.20				
1,422 - " 51 " 19 "	.449	638.48				
1,230 - " 76 " 19 "	.614	755.22				
12 - " 202 " 19 "	1.237	14.84				

ACCOUNT 252 - TOLL AERIAL CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per. Cent Condition	Present Value
Cable (Continued):						
150 - Feet 7 quad, 19 gauge	$ .279	41.85	$	$		
72 - " 19 " 19 "	.407	29.30				
175 - " 6 pair, 22 "	.199	34.82				
1,260 - " 16 " 22 "	.229	288.54				
3,874 - " 26 " 22 "	.255	987.87				
4,012 - " 51 " 22 "	.319	1,279.83				
12 - " 152 " 22 "	.619	7.43				
134 - " 404 " 22 "	1.258	168.57				
242 - " 51 " 24 "	.294	71.15				
28 - " 202 " 24 "	.640	17.92				
9 - " 404 " 24 "	1.063	9.57				
Total			24,521			
Composite cable:						
41,976 - Feet 136 pair	.815	34,210.44				
8 quad, 13 gauge - A.T.&T.Co.						
48 quad, 16 gauge						
9 quad - A.T.&T.Co.						
39 quad - O.B.T.Co. Toll 55.30%						
26 pair, 19 gauge - Exchange						
86,175 - Feet 113 pair - O.B.T.Co. Toll 61.05%	.899	77,471.32				
8 quad, 13 gauge - A.T.&T.Co.						
46 quad, 16 gauge						
9 quad - A.T.&T.Co.						
39 quad - O.B.T.Co.						
1 pair, 19 gauge - O.B.T.Co.						
296 - Feet 126 pair	.414	122.54				
25 pair, 16 gauge - Toll 49.88%						
101 pair, 22 gauge - Exchange						
591 - Feet 131 pair	.376	222.22				
25 pair, 16 gauge - Toll 45.34%						
106 pair, 22 gauge - Exchange						
1,376 - Feet 177 pair	.387	533.29				
25 pair, 16 gauge - Toll 40.75%						
152 pair, 22 gauge - Exchange						
262 - Feet 139 pair	.966	253.09				
38 pair, 16 gauge						
101 pair, 22 gauge						
Carried forward			$ 24,521			

ACCOUNT 252 - TOLL AERIAL CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 24,521			
Composite cable (Continued):						
13 - Feet 163 pair						
8 quad, 13 gauge	1.473	19.15				
48 quad, 16 gauge						
51 pair, 19 gauge						
90,106 - Feet 118 pair - O.B.T.Co. Toll 59.94%	.566	51,180.21				
12 quad, 16 gauge						
4 quad - A.T.&T.Co.						
8 quad - O.B.T.Co.						
46 quad, 19 gauge						
20 quad - A.T.&T.Co.						
26 quad - O.B.T.Co.						
2 pair, 22 gauge						
1 pair - A.T.&T.Co.						
1 pair - O.B.T.Co.						
806 - Feet 24 quad						
7 quad, 13 gauge	.898	723.79				
17 quad, 16 gauge						
1,145 - Feet 75 pair						
12 quad, 13 gauge	.995	1,139.28				
51 pair, 19 gauge						
18,566 - Feet 51 quad - O.B.T.Co. Toll 89.33%	.928	17,229.25				
24 quad, 16 gauge						
2 quad - A.T.&T.Co.						
22 quad - O.B.T.Co.						
27 quad, 19 gauge						
4 quad - A.T.&T.Co.						
23 quad - O.B.T.Co.						
319 - Feet 115 pair						
14 pair, 16 Gauge - Toll 35.79%	.686	216.83				
101 pair, 19 gauge - Exchange						
27,835 - Feet 75 quad. - O.B.T.Co. Toll 33.01%	.400	11,134.00				
19 quad, 16 gauge						
6 quad - A.T.&T.Co.						
13 quad - O.B.T.Co.						
56 quad, 19 gauge						
51 quad - A.T.&T.Co.						
5 quad - O.B.T.Co.						
Carried Forward			$ 24,521			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward			24,521			
Composite cable (Continued):						
9,256 - Feet 97 quad	.044	407.26				
56 quad, 16 gauge - A.T.&T.Co.						
41 quad, 19 gauge						
37 quad - A.T.&T.Co.						
4 quad - O.B.T.Co. Toll 2.6%						
209,774 - Feet 132 quad - O.B.T.Co. Toll 19.72%	.458	75,099.09				
27 quad, 16 gauge						
22 quad - A.T.&T.Co.						
5 quad - O.B.T.Co.						
104 quad, 19 gauge						
83 quad - A.T.&T.Co.						
21 quad - O.B.T.Co.						
1 quad, 22 gauge						
.5 quad - A.T.&T.Co.						
.5 quad - O.B.T.Co.						
750 - Feet 1[illegible] quad	.458	265.25				
12 quad, 19 gauge						
1 quad, 22 gauge						
19,420 - Feet 506 pair	1.374	26,683.08				
52 quad, 19 gauge						
202 pair, 22 gauge						
2,010 - Feet 508 pair	1.778	3,572.[illegible]				
52 quad, 19 gauge						
404 pair, 22 gauge						
5,417 - Feet 105 pair	.870	4,712.79				
52 quad, 19 gauge						
1 pair, 22 gauge						
4,055 - Feet 155 pair	.927	4,[illegible]8.16				
27 quad, 16 gauge						
101 pair, 24 gauge						
3,842 - Feet 256 pair	1.105	4,245.41				
27 quad, 16 gauge						
202 pair, 24 gauge						
780 - Feet 456 pair	1.376	1,073.28				
27 quad, 16 gauge						
404 pair, 24 gauge						
Carried Forward			24,521			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 24,521	$		$
Composite cable (Continued):						
10,958 - Feet 237 pair - O.B.T.Co. Toll 9.36%	.154	1,687.83				
42 quad, 16 gauge						
4 quad - O.B.T.Co.						
38 quad - A.T.&T.Co.						
76 quad, 19 gauge						
7 quad - O.B.T.Co.						
69 quad - A.T.&T.Co.						
1 pair, 22 gauge - A.T.&T.Co.						
224,294 - Feet 237 pair - O.B.T.Co. Toll 16.82%	.277	62,129.44				
42 quad, 16 gauge						
9 quad - O.B.T.Co.						
33 quad - A.T.&T.Co.						
76 quad, 19 gauge						
6 quad - O.B.T.Co.						
70 quad - A.T.&T.Co.						
1 pair, 22 gauge - A.T.&T.Co.						
Total			378,652			
Terminals - outside, unprotected:						
31 - 11 pair	7.18	222.58				
41 - 16 "	9.00	369.00				
5 - 26 "	8.94	44.70				
1 - 101 "	28.56	28.56				
Total			665			
Terminals - outside, protected:						
2 - 11 pair	15.22	30.44				
3 - 21 "	16.75	50.25				
23 - 26 "	32.00	736.00				
1 - 31 "	29.45	29.45				
15 - 51 "	46.14	692.10				
3 - 101 "	83.49	250.47				
2 - 202 "	192.02	384.04				
1 - 303 "	391.62	391.62				
1 - 51 " - O.B.T.Co. Toll 36.36%	16.78	16.78				
Total			2,581			
Carried Forward			$ 406,419			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 406,419	$		$
Loading cases:						
3 - No. 23E cases, containing						
63 No. 506 coils						
5 - No. 27E cases, containing	800.97	2,402.91				
27 No. 562 coils - A.T.&T.Co.						
36 No. 562-A coils - O.B.T.Co. Toll 57.14%						
20 - No. 27A cases, containing	601.20	3,006.00				
24 No. 561 coils						
48 No. 562 coils						
7 - No. 27D cases, containing	1,552.97	31,059.40				
15 No. 581 coils						
30 No. 582 coils						
15 - No. 27E cases, containing	958.34	6,708.38				
24 No. 582-A coils - A.T.&T.Co.						
12 No. 581-A coils - A.T.&T.Co.						
24 No. 582-A coils - O.B.T.Co.						
12 No. 581-A coils - O.B.T.Co.						
Total O.B.T.Co. Toll 50.00%						
34 - No. 27E cases, containing	732.28	10,984.20				
5 No. 583 coils - A.T.&T.Co.						
10 No. 584 coils - A.T.&T.Co.						
19 No. 583 coils - O.B.T.Co.						
38 No. 584 coils - O.B.T.Co.						
Total O.B.T.Co. Toll 79.17%						
2 - No. 31A cases, containing,	1,159.48	39,422.32				
35 No. 581-A coils - A.T.&T.Co.						
8 No. 581-A coils - O.B.T.Co. Toll 18.60%						
2 - No. 32B cases, containing	252.30	504.60				
14 No. 587 coils - O.B.T.Co.						
28 No. 584 coils - O.B.T.Co.						
21 No. 587 coils - A.T.&T.Co.						
42 No. 584 coils - A.T.&T.Co.						
Total O.B.T.Co. Toll 40.00%						
35 - No. 32B cases, containing	676.70	1,353.40				
16 No. 587 coils - O.B.T.Co.						
32 No. 584 coils - O.B.T.Co.						
19 No. 587 coils - A.T.&T.Co.						
Carried Forward			$ 406,419			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 406,419	$		$
Loading cases (Continued):						
35 - No. 32B cases (Continued):						
38 No. 584 coils - A.T.&T.Co. Total O.B.T.Co. Toll 45.72%	773.47	27,071.45				
5 - No. 27E cases, containing						
24 No. 581-A coils						
48 No. 582-A coils	1,464.55	7,322.75				
Total			129,835			
Total Cost (Specific Construction)			$ 536,254	$ 80,634	90 -	$ 490,692

ACCOUNT 253 - TOLL AERIAL WIRE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Bare copper wire:						
24 - Single miles .165	$ 99.613	$ 2,390.71	$	$		$
4,269 - " " .128	66.371	284,665.22				
60,265 - " " .104	49.778	2,999,871.17				
3,317 - " " .080	36.026	119,498.24				
92 - " " .064	29.104	2,677.57				
Total			3,409,103			
Bare iron wire:						
15 - Single miles .165	38.917	583.76				
3,794 - " " .148	34.392	130,483.25				
2,387 - " " .134	31.831	75,980.60				
6,466 - " " .109	26.486	171,258.48				
8 - " " .083	22.773	182.18				
Total			378,488			
Insulated copper wire:						
1 - Single mile .104	82.802	82.80				
1 - " " .080	66.106	66.11				
1 - " " .064	60.460	60.46				
Total			209			
Insulated iron wire:						
.3 - Single mile .109	75.389	22.62				
.2 - " " .083	69.931	13.99				
Total			37			
Twisted pair:						
34 - Single miles No. 14 B.&S. gauge copper	116.513	3,961.44				
12 - " " " 18 " " "	137.218	1,646.62				
120 - " " " 17 " " " -steel	103.883	12,465.96				
Total			18,074			
Loading cases:						
43 - No. 26 cases, containing						
1 No. 549 coil						
2 No. 550 coils	292.00	12,556.00	12,556			
Phantom circuit material:						
11,484 - Single miles phantom circuit material	2.107	24,196.79	24,197			
Total Cost (Specific Construction)			$ 3,842,664	$ 682,984	90	$ 3,526,896

11226

117

ACCOUNT 264 - TOLL UNDERGROUND CONDUIT

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Single tile:						
199 - Trench feet 1 duct	$ .716	$ 142.48	$	$		$
142 - " " 2 "	.972	138.02				
51 - " " 3 "	1.338	68.24				
Total			349			
Multiple tile:						
13,091 - Trench feet 2 duct	.992	12,986.27				
92 - " " 2 " O.B.T.Co. 50%	.496	45.63				
149 - " " 4 "	1.264	188.34				
3,112 - " " 4 " O.B.T.Co. 25%	.321	998.95				
494 - " " 6 "	1.723	851.16				
Total			15,070			
Creosoted wood:						
48 - Trench feet 1 duct	.829	39.79				
60 - " " 2 "	1.189	71.34				
Total			111			
Iron pipe:						
2,020 - Trench feet 1 duct	1.311	2,648.22	2,648			
Sewer tile:						
512 - Trench feet 1 duct	.796	407.55				
30 - " " 2 "	1.088	32.64				
340 - " " 3 "	1.675	569.50				
Total			1,010			
Manholes:						
41 - Manholes	256.925	10,533.92				
12 - Manholes - O.B.T.Co. 25	64.231	770.77				
Total			11,305			
Total Cost (Specific Construction)			$ 30,493		95	$ 28,968

11227

Classification					Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Cable:										
149	Feet	14	pair,	13 gauge	$ .542	$ 80.76	$	$		$
347	"	27	"	13 "	.785	272.40				
410	"	37	"	13 "	.953	390.73				
314	"	7	quad,	13 "	.631	198.13				
1,452	"	12	"	13 "	.697	1,012.04				
6,395	"	19	"	13 "	.979	6,260.70				
10,866	"	27	"	13 "	1.166	12,669.76				
50	"	1	pair,	14 "	.184	9.20				
240	"	5	quad,	14 "	.438	105.12				
514	"	6	"	14 "	.454	233.36				
4,094	"	8	"	14 "	.508	2,079.75				
12,760	"	12	"	14 "	.590	7,528.40				
8,069	"	13	"	14 "	.755	6,092.10				
8,398	"	19	"	14 "	.906	7,608.59				
26	"	27	"	14 "	1.039	27.01				
2,181	"	11	pair,	16 "	.354	772.07				
891	"	16	"	16 "	.419	373.33				
366	"	21	"	16 "	.467	170.92				
467	"	26	"	16 "	.514	240.04				
6,763	"	51	"	16 "	.734	4,964.04				
1,870	"	76	"	16 "	.964	1,802.68				
3,063	"	101	"	16 "	1.151	3,525.51				
1	"	152	"	16 "	1.535	1.54				
1,359	"	5	quad,	16 "	.366	497.39				
2,807	"	7	"	16 "	.403	1,131.22				
1,605	"	8	"	16 "	.437	701.38				
1,437	"	10	"	16 "	.471	676.83				
10,228	"	12	"	16 "	.487	4,981.04				
864	"	15	"	16 "	.568	490.75				
16,682	"	19	"	16 "	.643	10,726.53				
406	"	24	"	16 "	.734	298.00				
360	"	27	"	16 "	.753	271.08				
34	"	37	"	16 "	.916	31.14				
8	"	52	"	16 "	1.184	9.47				
1	"	76	"	16 "	1.561	1.56				
600	"	2	pair,	19 "	.145	87.00				
841	"	11	"	19 "	.198	166.52				
20	"	16	"	19 "	.241	4.82				
3,775	"	21	"	19 "	.266	1,004.15				

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Cable (Continued):						
4,330 - Feet 26 pair, 19 gauge	$ .293	$ 1,268.69	$	$		
301 - " 31 " 19 "	.325	97.82				
15 - " 41 " 19 "	.379	5.68				
3,463 - " 51 " 19 "	.420	1,454.46				
626 - " 76 " 19 "	.530	331.78				
3,776 - " 101 " 19 "	.655	2,473.28				
6,775 - " 152 " 19 "	.872	5,035.80				
345 - " 12 quad, 19 "	.293	101.08				
111 - " 19 " 19 "	.381	42.29				
55 - " 27 " 19 "	.441	24.26				
61 - " 37 " 19 "	.530	32.33				
50 - " 52 " 19 "	.683	34.15				
6 - " 75 " 19 "	.672	5.23				
9,173 - " 154 " 19 "	.761	6,980.65				
88 quad A.T.&T.Co.						
66 quad U.S.T.Co. - Toll 42.86%						
175 - Feet 21 pair, 20 gauge	.336	58.80				
3,453 - " 26 " 22 "	.206	711.32				
41 - " 51 " 22 "	.290	11.89				
15 - " 76 " 22 "	.359	5.38				
46 - " 152 " 22 "	.536	24.66				
69 - " 202 " 22 "	.664	45.82				
26 - " 303 " 22 "	.911	23.69				
134 - " 404 " 22 "	1.158	155.17				
21 - " 26 " 24 "	.190	3.99				
Total			96,425			
Composite cable:						
28,118 - Feet 300 pair	.163	4,583.23				
16 quad, 19 gauge - Toll 10.67%						
268 pair, 19 gauge - Exchange						
350 - Feet 33 pair	.782	273.70				
12 quad, 13 gauge						
9 pair, 16 gauge						
1,171 - Feet 48 pair	.824	964.90				
7 quad, 13 gauge						
17 quad, 16 gauge						
Carried Forward			$ 96,425			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 96,425	$		$
Composite cable (Continued):						
9,188 - Feet 54 pair	.879	8,076.25				
7 quad, 13 gauge						
20 quad, 16 gauge						
83 - Feet 30 pair	.294	24.40				
3 quad, 10 gauge - A.T.&T.Co.						
12 quad, 13 gauge						
6 quad - A.T.&T.Co.						
6 quad - O.B.T.Co. Toll 33.33%						
57 - Feet 30 pair	.147	8.38				
3 quad, 10 gauge - A.T.&T.Co.						
12 quad, 13 gauge						
9 quad - A.T.&T.Co.						
3 quad - O.B.T.Co. Toll 16.66%						
22,812 - Feet 50 pair	.496	11,314.75				
12 quad, 14 gauge - Toll 59.48%						
26 pair, 16 gauge - Exchange						
4,774 - Feet 78 pair - O.B.T.Co. Toll 46.61%	.589	2,811.89				
3 quad, 10 gauge - A.T.&T.Co.						
12 quad, 13 gauge						
7 quad - A.T.&T.Co.						
5 quad - O.B.T.Co.						
24 quad, 16 gauge						
6 quad - A.T.&T.Co.						
18 quad - O.B.T.Co.						
11,864 - Feet 443 pair	.331	3,926.98				
7 quad, 13 gauge - Toll 20.83%						
429 pair, 22 gauge - Exchange						
3,998 - Feet 113 pair - O.B.T.Co. Toll 61.05%	.816	3,262.37				
8 quad, 13 gauge - A.T.&T.Co.						
48 quad, 16 gauge						
9 quad - A.T.&T.Co.						
39 quad - O.B.T.Co.						
1 pair, 19 gauge - O.B.T.Co.						
9,606 - Feet 351 pair - Toll 45.16%	.963	9,250.58				
7 quad, 13 gauge - Toll						
17 quad, 16 gauge - Toll						
303 pair, 22 gauge - Exchange						
Carried Forward			$ 96,425			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 96,425	$		$
Composite cable (Continued):						
32,877 - Feet 248 pair						
14 quad, 16 gauge - Toll 20.33%	.294	9,665.84				
220 pair, 19 gauge - Exchange						
45,081 - Feet 250 pair						
30 pair, 16 gauge - Toll 21.47%	.309	13,930.03				
220 pair, 19 gauge - Exchange						
25,666 - Feet 118 pair - O.B.T.Co. Toll 59.94%	.523	13,423.32				
12 quad, 16 gauge						
4 quad - A.T.&T.Co.						
8 quad - O.B.T.Co.						
46 quad, 19 gauge						
20 quad - A.T.&T.Co.						
26 quad - O.B.T.Co.						
2 pair, 22 gauge						
1 pair - A.T.&T.Co.						
1 pair - O.B.T.Co.						
3,028 - Feet 138 pair						
8 quad, 13 gauge - A.T.&T.Co.	.816	2,470.85				
48 quad, 16 gauge						
9 quad - A.T.&T.Co.						
39 quad - O.B.T.Co. Toll 55.30%						
26 pair, 19 gauge - Exchange						
4,050 - Feet 308 pair						
3 quad, 10 gauge - A.T.&T.Co.	.256	1,036.80				
12 quad, 13 gauge						
6 quad - A.T.&T.Co.						
6 quad - O.B.T.Co. Toll 17.02%						
278 pair, 22 gauge - Exchange						
1,848 - Feet 308 pair						
3 quad, 10 gauge - A.T.&T.Co.	.128	236.54				
12 quad, 13 gauge						
9 quad - A.T.&T.Co.						
3 quad - O.B.T.Co. Toll 8.51%						
278 pair, 22 gauge - Exchange						
Carried Forward			$ 96,425			

11231

122

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$		$ 96,425	$		
Composite cable (Continued):						
36,734 - Feet 264 pair	.372	13.665.05				
37 pair, 16 gauge - Toll 24.63%						
227 pair, 19 gauge - Exchange						
11,880 - Feet 265 pair	.394	4,680.72				
19 quad, 16 gauge - Toll 25.13%						
227 pair, 19 gauge - Exchange						
24,364 - Feet 163 pair - O.B.T.Co. Toll 67.38%	1.035	25,215.74				
8 quad, 13 gauge - A.T.&T.Co.						
48 quad, 16 gauge						
9 quad - A.T.&T.Co.						
39 quad - O.B.T.Co.						
51 pair, 19 gauge - O.B.T.Co.						
19,471 - Feet 309 pair - O.B.T.Co. Toll 42.87%	.743	14,466.95				
154 quad, 19 gauge						
88 quad - A.T.&T.Co.						
66 quad - O.B.T.Co.						
1 pair, 22 gauge						
.5 pair - A.T.&T.Co.						
.5 pair - O.B.T.Co.						
19,456 - Feet 194 pair - O.B.T.Co. Toll 52.99%	.818	15,915.01				
12 quad, 13 gauge - O.B.T.Co. Toll						
22 quad, 16 gauge						
5 quad - A.T.&T.Co.						
17 quad - O.B.T.Co. Toll						
126 pair, 19 gauge - Exchange						
9,199 - Feet 97 pair	.436	4,010.76				
5.5 quad, 10 gauge - A.T.&T.Co.						
15 quad, 13 gauge - A.T.&T.Co.						
28 quad, 16 gauge						
5 quad - A.T.&T.Co.						
23 quad - O.B.T.Co. Toll 26.68%						
10,232 - Feet 387 pair	.540	5,525.28				
12 quad, 13 gauge - Toll 34.77%						
363 pair, 22 gauge - Exchange						
Carried Forward			$ 96,425			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 96,425	$		$
Composite cable (Continued):						
25,000 - Feet 194 pair	.040	1,000.00				
56 quad, 16 gauge - A.T.&T.Co.						
41 quad, 19 gauge						
37 quad - A.T.&T.Co.						
4 quad - O.B.T.Co. Toll 2.61%						
30,746 - Feet 150 pair - O.B.T.Co. Toll 33.01%	.383	11,775.72				
19 quad, 16 gauge						
6 quad - A.T.&T.Co.						
13 quad - O.B.T.Co.						
56 quad, 19 gauge						
51 quad - A.T.&T.Co.						
5 quad - O.B.T.Co.						
1,655 - Feet 182 pair - O.B.T.Co. Toll 30.40%	.384	635.52				
12 quad, 16 gauge						
7 quad - A.T.&T.Co.						
5 quad - O.B.T.Co.						
78 quad, 19 gauge						
57 quad - A.T.&T.Co.						
21 quad - O.B.T.Co.						
2 pair, 22 gauge						
1.4 pair - A.T.&T.Co.						
.6 pair - O.B.T.Co.						
28,155 - Feet 132 quad - O.B.T.Co. Toll 19.62%	.337	9,488.24				
27 quad, 16 gauge						
22 quad - A.T.&T.Co.						
5 quad - O.B.T.Co.						
104 quad, 19 gauge						
83 quad - A.T.&T.Co.						
21 quad - O.B.T.Co.						
1 quad, 22 gauge						
.8 quad - A.T.&T.Co.						
.2 quad - O.B.T.Co.						
25 - Feet 19 quad, 16 gauge	.486	12.15				
14 quad - A.T.&T.Co.						
5 quad - O.B.T.Co. Toll 76.31%						
28 - Feet 27 quad, 16 gauge	.143	4.00				
22 quad - A.T.&T.Co.						
5 quad - O.B.T.Co. Toll 18.52%						
Carried forward			$ 96,425			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward		$	$ 96,425			
Composite cable (Continued):						
25 - Feet 152 pair, 19 gauge	.241	6.02				
110 pair - A.T.&T.Co.						
42 pair - O.B.T.Co. Toll 27.63%						
28 - Feet 52 quad, 19 gauge	.319	8.93				
31 quad - A.T.&T.Co.						
21 quad - O.B.T.Co. Toll 40.39%						
28 - Feet 75 quad, 19 gauge	.270	7.56				
54 quad - A.T.&T.Co.						
21 quad - O.B.T.Co. Toll 28%						
200 - Feet 25 pair	.541	108.20				
12 quad, 16 gauge						
1 pair, 19 gauge						
235 - Feet 105 pair	.795	186.82				
52 quad, 19 gauge						
1 pair, 22 gauge						
11,877 - Feet 508 pair	1.716	20,380.93				
52 quad, 19 gauge						
404 pair, 22 gauge						
731 - Feet 19 quad, 13 gauge	.618	451.76				
7 quad - A.T.&T.Co.						
12 quad - O.B.T.Co. Toll 63.16%						
1,364 - Feet 51 quad	.964	1,314.90				
24 quad, 16 gauge						
27 quad, 19 gauge						
76,360 - Feet 237 pair - O.B.T.Co. Toll 12.53%	.189	14,435.82				
42 quad, 16 gauge						
33 quad - A.T.&T.Co.						
9 quad - O.B.T.Co.						
75 quad, 19 gauge						
70 quad - A.T.&T.Co.						
6 quad - O.B.T.Co.						
1 pair, 22 gauge - A.T.&T.Co.						
35 - Feet 75 quad, 19 gauge	.231	8.08				
57 quad - A.T.&T.Co.						
18 quad - O.B.T.Co. Toll 24%						
Carried Forward			$ 96,425			

ACCOUNT 255 - TOLL UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 96,425	$		$
Composite cable (Continued):						
29,046 - Feet 51 quad - O.B.T.Co. Toll 38.62%	.588	17,079.05				
24 quad, 13 gauge						
22 quad - A.T.&T.Co.						
2 quad - O.B.T.Co.						
27 quad, 16 gauge						
2 quad - A.T.&T.Co.						
25 quad - O.B.T.Co.						
50 - Feet 52 quad, 16 gauge	.483	24.15				
32 quad - A.T.&T.Co.						
20 quad - O.B.T.Co. Toll 38.46%						
4,315 - Feet 53 quad - O.B.T.Co. Toll 60.08%	.648	2,796.12				
7 quad, 13 gauge - O.B.T.Co.						
16 quad, 16 gauge						
3 quad - A.T.&T.Co.						
13 quad - O.B.T.Co.						
30 quad, 19 gauge - A.T.&T.Co.						
70 - Feet 75 quad, 16 gauge	.366	25.62				
57 quad - A.T.&T.Co.						
18 quad - O.B.T.Co. Toll 24%						
30 - Feet 52 quad, 19 gauge	.183	5.49				
40 quad - A.T.&T.Co.						
12 quad - O.B.T.Co. Toll 23.08%						
30 - Feet 52 quad, 19 gauge	.137	4.11				
43 quad - A.T.&T.Co.						
9 quad - O.B.T.Co. Toll 17.31%						
35 - Feet 75 quad, 16 gauge	.264	9.24				
62 quad - A.T.&T.Co.						
13 quad - O.B.T.Co. Toll 17.33%						
516 - Feet 119 quad - O.B.T.Co. Toll 9.36%	.142	73.27				
42 quad, 16 gauge						
36 quad - A.T.&T.Co.						
4 quad - O.B.T.Co.						
76 quad, 19 gauge						
69 quad - A.T.&T.Co.						
7 quad - O.B.T.Co.						
1 quad, 22 gauge - A.T.&T.Co.						
Total			248,583			
Carried Forward			$ 345,008			

ACCOUNT 255 - TOLL UNDERGROUND CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 345,008	$		$
Loading cases:						
3 - No. D-12085 cases, containing						
4 No. 546 coils						
2 No. 547 coils						
24 No. 556 coils	552.64	1,657.92				
1 - No. 22C case, containing						
50 No. 574 coils	658.95	658.95				
2 - No. 23B cases, containing						
55 No. 546 coils	503.11	1,006.22				
1 - No. 27A case, containing						
24 No. 561 coils						
46 No. 562 coils	1,552.97	1,552.97				
4 - No. 27A cases, containing						
24 No. 561 coils						
56 No. 562 coils	1,727.46	6,909.84				
4 - No. 27A cases, containing						
24 No. 561-A coils						
48 No. 562-A coils	1,552.97	6,211.88				
5 - No. 27C cases, containing						
20 No. 561 coils						
40 No. 562 coils	1,027.88	5,139.40				
1 - No. 27D case, containing						
15 No. 581 coils						
30 No. 582 coils	958.34	958.34				
2 - No. 29E cases, containing						
6 No. 577 coils	178.73	357.46				
4 - No. 29V cases, containing						
8 No. 546 coils						
4 No. 547 coils	286.17	1,144.68				
2 - No. 29Y cases, containing						
6 No. 563 coils						
14 No. 564 coils	1,250.43	2,500.86				
2 - No. 31C cases, containing						
7 No. 555 coils						
14 No. 556 coils	1,247.83	2,495.66				
4 - No. 22A cases, containing						
20 No. 562 coils - A.T.&T.Co.						
10 No. 562 coils - O.B.T.Co. 33.33%	186.32	745.28				
Carried Forward			$ 345,008			

11236

127

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 345,008	$		$
Loading cases (Continued):						
5 - No. 23E cases, containing						
27 No. 562-A coils - A.T.&T.Co.						
36 No. 562-A coils - O.B.T.Co. 57.14%	568.06	2,840.30				
4 - No. 31A cases, containing						
35 No. 561-A coils - A.T.&T.Co.						
8 No. 581-A coils - O.B.T.Co. 16.60%	252.30	1,009.20				
5 - No. 23E cases, containing						
30 No. 508 coils - Toll 47.62%	381.42	1,907.10				
33 No. 508 coils - Exchange						
4 - No. 23E cases, containing						
28 No. 514 coils - Toll 44.44%	441.80	1,767.20				
35 No. 514 coils - Exchange						
4 - No. 23E cases, containing						
37 No. 554 coils - Toll 56.73%	470.41	1,881.64				
26 No. 554 coils - Exchange						
5 - No. 27E cases, containing						
24 No. 561-A coils						
12 - A.T.&T.Co.						
12 - O.B.T.Co.						
48 No. 582 coils						
24 - A.T.&T.Co.						
24 - O.B.T.Co.						
Total O.B.T.Co. Toll 50%	751.36	3,756.80				
6 - No. 27E cases, containing						
24 No. 583-A coils						
5 - A.T.&T.Co.						
19 - O.B.T.Co.						
48 No. 584 coils						
10 - A.T.&T.Co.						
38 - O.B.T.Co.						
Total O.B.T.Co. Toll 79.17%	1,159.48	6,956.88				
1 - No. 27A case, containing						
24 No. 561 coils						
48 No. 582 coils	1,502.71	1,502.71				
Carried Forward			$ 345,008			

11237

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 345,008	$		$
Loading cases (Continued):						
3 - No. 27C cases, containing						
4 No. 577 coils - A.T.&T.Co.						
16 " 577 " - O.B.T.Co.						
8 " 578 " - A.T.&T.Co.						
32 " 578 " - O.B.T.Co.						
Total O.B.T.Co. Toll 80%	742.17	2,226.51				
13 - No. 32B cases, containing						
38 No. 584 coils - A.T.&T.Co.						
32 " 584 " - O.B.T.Co.						
19 " 587 " - A.T.&T.Co.						
16 " 587 " - O.B.T.Co.						
Total O.B.T.Co. Toll 45.72%	773.47	10,055.11				
2 - No. 32P cases, containing						
5 No. 577 coils - A.T.&T.Co.						
25 " 577 " - O.B.T.Co.						
10 " 578 " - A.T.&T.Co.						
50 " 578 " - O.B.T.Co.						
Total O.B.T.Co. Toll 83.33%	1,383.04	2,766.08				
5 - No. 31B cases, containing						
7 No. 555 coils - A.T.&T.Co.						
2 " 555 " - O.B.T.Co.						
14 " 556 " - A.T.&T.Co.						
4 " 556 " - O.B.T.Co.						
Total O.B.T.Co. Toll 22.22%	346.49	1,732.45				
1 - No. 22C case, containing						
13 No. 574 coils - Toll 26%	171.33	171.33				
37 No. 574 coils - Exchange						
1 - No. 22C case, containing						
37 No. 574 coils - Toll 74%	487.62	487.62				
13 No. 574 coils - Exchange						
Total			70,400			
Terminals - outside, protected:						
5 - 11 pair	15.22	76.10				
6 - 16 "	23.33	186.64				
3 - 21 "	15.75	50.25				
Carried Forward			$ 415,408			

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
Brought Forward	$	$	$ 415,408	$		$
Terminals - outside, protected (Continued):						
37 - 26 pair	32.00	1,164.00				
3 - 31 "	29.45	88.35				
34 - 51 "	46.14	1,568.76				
10 - 101 "	83.49	834.90				
1 - 101 " Toll 38%	31.73	31.73				
3 - 152 "	120.39	361.17				
2 - 202 "	192.02	384.04				
1 - 303 " Toll 25.13%	98.41	98.41				
2 - 404 "	492.51	985.02				
Total			5,849			
Total Cost (Specific Construction)			$ 421,257	$ 69,002	90	$ 386,032

ACCOUNT 235 - TOLL SUBMARINE CABLE

Classification	Unit Cost	Total	Reproduction Cost New	Salvage Value	Per Cent Condition	Present Value
;						
310 - Feet 12 quad, 16 gauge	$ 2.46	$ 1,500.60	$	$		$
720 - " 11 pair, 19 "	2.04	1,468.80				
540 - " 16 " 19 "	2.10	1,134.00				
10 - " 26 " 19 "	2.19	21.90				
12 - " 51 " 19 "	2.53	30.36				
Total			4,156			
osite cable;						
400 - Feet 168 pair	4.72	1,888.00				
16 pair, 13 gauge						
24 " 16 "						
128 " 19 "						
334 - Feet 76 pair	3.07	4,709.38				
16 pair, 16 gauge						
60 " 19 "						
410 - Feet 237 pair - O.B.T.Co. 16.82%	4.30	1,763.00				
42 quad, 16 gauge - 9 quad O.B.T.Co.						
33 quad A.T.&T.Co.						
76 quad, 19 gauge - 6 quad O.B.T.Co.						
70 quad A.T.&T.Co.						
1 pair, 22 gauge - A.T.&T.Co.						
Total			8,360			
inals - outside, protected;						
2 - 26 pair	39.53	79.06				
1 - 51 pair	57.03	57.03				
Total			136			
Total Cost (Specific Construction)			$ 12,652		95	12,019

ACCOUNT 261 - OFFICE FURNITURE AND FIXTURES

Classification	Reproduction Cost New	Per Cent Condition	Present Value
Office furniture and fixtures (Specific Cost)	$ 576,083	85	$ 489,671

ACCOUNT 263 - GENERAL STORE EQUIPMENT

General store equipment (Specific Cost)	17,555	85	14,922

ACCOUNT 264 - GENERAL STABLE AND GARAGE EQUIPMENT

General stable and garage equipment (Specific Cost)	570,998	75	428,248

ACCOUNT 265 - GENERAL TOOLS AND IMPLEMENTS

General tools and implements (Specific Cost)	384,364	70	269,055

6736

ACCOUNT 111 - MISCELLANEOUS INVESTMENTS

LAND

Classification	Appraised Value
Akron:	
Parcel No. 1:	
Located at No. 29 East Long Street, being 32 feet front on East Long Street and 110 feet deep (To be disposed of)	$ 1,854
Parcel No. 2:	
Located at No. 23 South Highland Avenue being 50 feet front on South Highland Avenue and 141.3 feet deep (To be disposed of)	2,948
Alliance:	
Parcel No. 1:	
Located at No. 340 East Market Street, being 55.02 feet front on East Market Street and 109.59 feet deep (To be disposed of)	19,074
Barberton:	
Parcel No. 1:	
Located at Nos. 421-423 North Second Street, being 48 feet front on North Second Street and 100 feet deep (To be disposed of)	10,868
Canton:	
Parcel No. 1:	
Located at No. 1306 Court Avenue, S.W., being 15 feet front on Court Avenue, S.W., and 25 feet deep (To be disposed of)	233
Parcel No. 2:	
Located at Richard Place and High Avenue, N.W., being 15 feet front on Richard Place and 22 feet deep (To be disposed of)	233
Parcel No. 3:	
Located at No. 122 Reno Court, S.W., being 15 feet front on Reno Court, S.W., and 90 feet deep (To be disposed of)	233
Parcel No. 4:	
Located at Economy Court and Second Street, S.E., being about 10 feet wide at its west end, 25 feet front on Second Street, S.E., about 20 feet wide at its east end, and about 27 feet along Economy Court, S.E. (To be disposed of)	233
Parcel No. 5:	
Located in rear of No. 1629 Twelfth Street, N.E., being 25 feet front on alley and 15 feet deep (To be disposed of)	233
Cleveland:	
Parcel No. 1:	
Located at Nos. 1908-20 Walton Avenue, being 137 feet front on Walton Avenue, the westerly 66 feet having a depth of 84.2 feet and the easterly 71 feet having a depth of 85 feet (To be disposed of)	17,729
Carried Forward	$ 53,638

11242

6239

ACCOUNT 111 - MISCELLANEOUS INVESTMENTS

LAND

Classification	Appraised Value
Brought Forward	$ 53,638
Crestline;	
Parcel No. 1;	
Located on the corner of North East Street and Big Four Railroad, being 216 feet front on North East Street and 194 feet deep (To be disposed of)	555
Dayton;	
Parcel No. 1;	
Located at No. 12 South Philadelphia Street, being 20 feet front on South Philadelphia Street and 40 feet deep (To be disposed of)	1,116
Thompsons Corners;	
Parcel No. 1;	
Located at the northeast corner of Payne Avenue and Graham Road, Stowe Township, Summit County, being 82.25 feet front on Payne Avenue and 130.79 feet deep (To be disposed of)	1,116
Toledo;	
Parcel No. 1;	
Located in rear of No. 22 Columbia Street, being the east 78.4 feet of lots 51 and 52 in the Marietta Addition, the southerly 50 feet of lot 50 in the Marietta Addition except the west 80 feet thereof, and the north 25.5 feet of the west 38.4 feet of the east 78.4 feet of lot 53 in the Marietta Addition (To be disposed of)	5,111
Parcel No. 2;	
Located at No. 1335 Palmwood Avenue, being 46.2 feet front on Palmwood Avenue and 115.07 feet deep (To be disposed of)	2,260
Total	$ 63,796

ACCOUNT 111 - MISCELLANEOUS INVESTMENTS

BUILDINGS

Classification	Reproduction Cost New
Akron:	
Building No. 1, located at No. 29 E. Long Street, being a one story, no basement, brick wall, concrete construction, fireproof building, 12 feet wide by 22 feet long by 13.5 feet high. To be disposed of.	$ 1,161
Building No. 2, located at No. 23 S. Highland Avenue, being a one story and basement, brick wall, concrete construction, fireproof building, 24 feet wide by 28 feet long by 20 feet high. To be disposed of.	4,960
Canton:	
Building No. 1, located at 1306 Court Avenue, S.W., being a one story, no basement, brick wall, non-fireproof, frame construction building, 12 feet wide by 22 feet long by 18 feet high. To be disposed of.	333
Building No. 2, located at Richard Place and High Avenue, N.W., being a one story, no basement, brick wall, frame construction, non-fireproof building, 12 feet wide by 22 feet long by 18 feet high. To be disposed of.	333
Building No. 3, located at No. 122 Reno Court, S.W., being a one story, no basement, non-fireproof, brick wall, frame construction building, 12 feet wide by 22 feet long by 18 feet high. To be disposed of.	333
Building No. 4, located at Economy Court and Second Street, S.E., being a one story, no basement, brick wall, non-fireproof, frame construction building, 12 feet wide by 22 feet long by 18 feet high. To be disposed of.	473
Building No. 5, located in rear of No. 1629 Twelfth Street, N.E., being a one story, no basement, brick wall, non-fireproof, frame construction building, 12 feet wide by 22 feet long by 18 feet high. To be disposed of.	333
Cleveland:	
Building No. 1, located at No. 18900 Nottingham Road, being a one and one-half story, part basement, non-fireproof, frame residence, 40 feet wide by 30 feet long by 17 feet high, with an addition of similar construction, 15 feet wide by 15 feet long by 17 feet high. To be disposed of.	1,000
Building No. 2, located at 1908 Walton Avenue, being a two story and basement, non-fireproof, frame residence, 22.5 feet wide by 27 feet long by 32.5 feet high. To be disposed of.	
Building No. 3, located at No. 1914 Walton Avenue, being a one and one-half story and part basement, non-fireproof, frame residence, 16.5 feet wide by 27 feet long by 20.5 feet high, with a one story and basement addition, 16.5 feet wide by 17 feet long by 14.5 feet high. To be disposed of.	11244
Carried Forward	$ 8,926

[fol. 11245]

Account 111—Miscellaneous Investments

Buildings

Classification	Reproduction cost new
Brought Forward	$8,926
Cleveland (Continued):	
Building No. 4, located at No. 1916 Walton Avenue, being a one-story and basement, non-fireproof, frame residence, 18 feet wide by 23 feet long by 21 feet high. To be disposed of.	
Building No. 5, located at No. 1920 Walton Avenue, being a two story, no basement, non-fireproof, frame building, 15 feet wide by 24 feet long by 25 feet high, with a one story and basement annex, 20 feet wide by 21 feet long by 19.5 feet high, with an annex, 5 feet wide by 15 feet long by 19.5 feet high. To be disposed of.	
Buildings 2, 3, 4 and 5.	10,000
Building No. 6, located at No. 2064 E. 55th Street, being a two story and part basement, brick wall, non-fireproof, frame construction building, front portion being 54 feet wide by 93 feet long by 38 feet high, rear portion being 50 feet wide by 70 feet long by 36 feet high, with an annex, 10 feet wide by 20 feet long by 36 feet high. To be disposed of.	26,705
Building No. 7, located at Nos. 732-750 Huron Road, being a brick wall, frame construction, non-fireproof building, with a five story and basement front, 74 feet wide by 56 feet long by 83 feet high, and a two story and basement rear, 74 feet wide by 144 feet long by 42 feet high. To be disposed of.	9,855
Columbus:	
Building No. 1, located at 1175–1179 Mt. Pleasant Avenue, being a two story and basement, brick wall, frame construction, non-fireproof building, 32 feet wide by 56.5 feet long by 29 feet high. To be disposed of.	6,885
Crestline:	
Building No. 1, located at the corner of N. East Street and Big Four R. R., being a two story and basement, brick wall, non-fireproof, frame construction building, 33.8 feet wide by 59.8 feet long by 34.5 feet high. To be disposed of.	11,109
Dayton:	
Building No. 1, located at No. 118 W. Second Street, being a two story, brick wall, non-fireproof, frame barn, 20.1 feet wide by 50.8 feet long by 20 feet high, with an annex, 12 feet wide by 22 feet long by 20 feet high. To be disposed of.	1,171
Carried Forward	$74,651

[fol. 11246]

Account 111—Miscellaneous Investments

Buildings

Classification	Reproduction cost new
Brought Forward	$74,651
Dayton (Continued):	
Building No. 2, located at No. 12 S. Philadelphia Street, being a one story and basement, brick wall, concrete construction, fireproof building, 17.5 feet wide by 33 feet long by 21 feet high. To be disposed of.	3,619
Springfield:	
Building No. 1, located on parcel of land at Nos. 119–123 S. Spring Street, being a two story and basement, brick wall, frame construction, non-fireproof residence, 21.5 feet wide by 32 feet long by 30.5 feet high, with a one and one-half story annex, 15 feet wide by 14.5 feet long by 21 feet high. To be disposed of.	
Building No. 2, located on parcel of land at Nos. 119–123 S. Spring Street, being a two story, brick wall, non-fireproof barn, 12 feet wide by 19 feet long by 18 feet high, with an annex, 10.5 feet wide by 12.5 feet long by 18 feet high. To be disposed of.	
Building No. 3, located on parcel of land at Nos. 119–123 S. Spring Street, being a two and one-half story and basement, frame residence, 23 feet wide by 30 feet long by 30.5 feet high, with two one story annexes, one being 10 feet wide by 30 feet long by 16 feet high, the other being 13 feet wide by 18 feet long by 14 feet high. To be disposed of.	
Buildings 1, 2 and 3.	17,142
Toledo:	
Building No. 1, located at No. 1335 Palmwood Avenue, being a two story and basement, brick wall, reinforced concrete construction, fireproof building, 38 feet wide by 52 feet long by 44 feet high. To be disposed of	36,502
Total	$131,914

(Here follows 3 photos, side folios 11247, 11248 and 11249)

THE OHIO REAL TELEPHONE COMPANY

								Reproduction cost new
							3,619	$74,651
				17,142				
			$131,914	36,502				

THE OHIO BELL TELEPHONE COMPANY

COMPARISON OF APPRAISAL RESULTS - JUNE 30, 1925

Account Number	Classification	G. B. Williams Reproduction Cost New	G. B. Williams Per Cent Condition	W. F. Sloan Reproduction Cost New	W. F. Sloan Per Cent Condition	W. J. Hagenah Reproduction Cost New	W. J. Hagenah Per Cent Condition
207	Right of Way	$ 1,940,501	100	$ 1,923,037	100	$ 1,565,764	100
211	Land	3,943,467	100	3,943,467	100	3,943,467	100
212	Buildings	7,788,774	90	7,838,591	93	7,788,774	90
221	Central Office Telephone Equipment	16,956,131	92	17,056,538	90	16,956,131	86
222	Other Equipment of Central Offices	632,518	88	647,518	91	620,186	85
231	Station Apparatus	5,589,862	92	5,933,277	88	5,759,956	86
232	Station Installations	2,164,835	90	2,211,783	85	2,034,423	80
3	Interior Block Wires	83,334	82	85,704	85	83,881	80
234	Private Branch Exchanges	3,384,891	90	3,206,500	85	3,384,995	86
235	Booths and Special Fittings	167,201	83	166,236	85	167,201	80
241	Exchange Pole Lines	11,295,157	78	11,613,949	80	9,412,432	73
242	Exchange Aerial Cable	9,709,537	90	9,185,972	90	8,055,194	88
243	Exchange Aerial Wire	5,096,509	77	5,031,068	82	4,556,220	77
244	Exchange Underground Conduit	13,244,049	95	13,193,068	95	9,386,032	95
245	Exchange Underground Cable	12,041,301	94	11,931,091	95	9,810,730	92
246	Exchange Submarine Cable	19,729	92	9,543	95	19,730	95
251	Toll Pole Lines	7,710,121	88	7,867,308	80	6,108,489	81
252	Toll Aerial Cable	601,140	92	611,034	95	536,254	91
253	Toll Aerial Wire	4,351,642	94	4,102,524	95	3,842,664	92
254	Toll Underground Conduit	45,698	96	49,485	95	30,493	94
255	Toll Underground Cable	472,512	94	499,781	95	421,257	92
256	Toll Submarine Cable	12,652	94	6,561	95	12,652	95
261	Office Furniture and Fixtures	576,083	88	624,244	91	576,083	85
263	General Store Equipment	17,555	84	18,181	85	17,555	85
4	General Stable and Garage Equipment	570,998	79	652,331	74	570,998	75
5	General Tools and Implements	384,364	82	422,051	80	384,364	70
270	Undistributed Construction Expenditures	12,805	100	12,805	100	-	-
	Total Specific Construction Cost	108,813,366	90.09	108,843,642	89.5	96,045,925	87
	Engineering	5,469,830		5,551,026		5,762,755(d)	
	General Expense	2,297,328		-		-	
	General, Administrative and Legal	-		2,220,410		-	
	Taxes during Construction	1,682,378		1,309,745		-	
	Administrative, Legal and Taxes	-		-		1,680,804	
	Omissions	2,145,031		2,176,873		-	
	Casualty, Liability and Fire Insurance	-		1,110,205		-	
	Injuries, Damages and Insurance	-		-		480,230	
	Contingencies, Casualties and Omissions	-		-		2,401,148	
	Interest during Construction	7,481,264		6,144,099		6,242,985	
	Total Overhead Allowances	19,075,831		18,512,358		16,567,922	
	Total Physical Property	127,889,197		127,356,000		112,613,847	
	Working Capital	6,350,000		4,000,000		3,500,000	
	Cost of Establishing the Business	20,768,158		22,493,551		-	
	Going Concern Value	-		-		11,260,000	
	Total Reproduction Cost New	155,007,355(a)		153,849,551(c)		127,373,847	
	Depreciation as of June 30, 1925	12,787,639(b)		13,313,115(c)		15,031,472	
	Reproduction Cost Less Depreciation	142,219,716		140,536,436		112,342,375	

(a) Williams' Exhibit 9.
(b) Williams' Exhibit 21.
(c) Sloan's Exhibit A1.
(d) Includes Preliminary Engineering.

67424

COMPANY WIDE CASE -- HAGENAH EXHIBIT NO. 4

THE OHIO BELL TELEPHONE COMPANY

WORKING CAPITAL - 1925

Method I - Excess of Current Assets over Current Liabilities.

Current Assets (December 31, 1925):		
Cash and Deposits	$ 663,457.81	
Accounts Receivable	2,192,901.04	
Marketable Securities	153,650.00	
Materials and Supplies	1,403,783.21	
Total		$4 413,792.06
Current Liabilities (December 31, 1925):		
Accounts Payable		
Excess of Current Assets		1,578,093.18
		2,835,698.88

Method II - Percentage of Investment in Property and Plant.

Appraised Value of Physical Property, June 30, 1925	112,613,847
Three and One-half Per Cent of Above	3,941,484

Method III - Per Station Basis

Number of Stations in Service, December 31, 1925	537,147	
Allowance of $6.50 per Station		3,491,455

Method IV - Investment in Materials and Supplies Plus One Month's Operating Expenses

Average Investment in Materials and Supplies, Excluding Reserves for Adjustement	1,370,012
Average Monthly Operating Expenses during 1925	1,716,004
Total	3,086,016

Method V - Investment in Materials and Supplies Plus One and One-half Months' Operating Expenses

Average Investment in Materials and Supplies, Excluding Reserves for Adjustment	1,370,012
Average Operating Expenses for One and One-half Months during 1925	2,574,006
Total	3,944,018

Conclusion

Reasonable Allowance for Working Capital, Based on Operations of 1925	3,500,000

11248

67421B

COMPANY WIDE CASE -- HAGENAH EXHIBIT NO. 5

THE OHIO BELL TELEPHONE COMPANY

ANALYSIS AND DISTRIBUTION OF LICENSEE REVENUE - DR.

Total Licensee Revenue - Dr., Included in Operating Expenses for Year 1925 — $1,274,052.29

Instrument Rental Proportion of Above

Cost of Instrument, per Set - $4.50
Annual Cost per Set:

Return on Investment at 7%	$.315
Credit to Depreciation Reserve at 5%	.225
Maintenance at 2%	.090
Reserve for Contingencies at 2%	.090
Administration at 1%	.045
Sub-total	.765

Average Number of Sets per Station - 1.054
Annual Cost per Station (Except Stock of Instruments to Insure Continuity of Supply) $.765 x 1.054 — $.806

Stock of Instruments to Insure Continuity of Supply - 6%
6% of $4.50 = $.270
Annual Cost of Carrying this Stock:

Return on Investment	7%
Administration	1%
Insurance and Contingencies	2%
	10%

10% of $.270 — .027

Total Annual Cost Per Station — .833

Average Number of Stations in Service, 1925 - 523,373

Annual Rental Charge at $.833 per Station — 435,969.71

Remainder of Payment to Cover Services Rendered — 838,082.58

11249

67420

[fols. 11250-11251] COMPANY WIDE CASE, HAGENAH
EXHIBIT No. 7

The Ohio Bell Telephone Company

The Measure of a Fair Return

For the Public Utilities Commission of Ohio

Columbus, Ohio
1926

[fol. 11252] Index

	Side folios
Introductory	11253
General	11253
Credit Position of Borrower	11254
Condition of Money Market	11255
Character of Financing	11265
Mr. Crunden's Exhibit	11268
Credit Position of The Ohio Bell Telephone Company	11282
Credit Position of Bell Telephone Subsidiaries	11285
Proper Capital Structure	11286
General	11286
Railroads and Public Utilities Generally	11286
Bell Telephone System	11295
Capital Structure for The Ohio Bell Telephone Company and Cost of Money Thereunder	11298
Proportion of Bonds and Cost of Borrowed Money	11298
Preferred Stock and Dividend Rate	11299
Common Stock and Dividend Rate	11299
Surplus Requirements	11299
Average Cost of Money and Necessary Rate of Return	11301

[fol. 11253] The Ohio Bell Telephone Company and the Measure of a Fair Return

Introductory

In justification of the increase in rates sought by The Ohio Bell Telephone Company, testimony was given by Mr. Crunden and by several Ohio bankers to the effect that an 8% return was necessary on the present fair value of that company's property, in order to induce that free flow of capital necessary to enable the company to enlarge its facilities and furnish such service as the increasing demand

required. Mr. Crunden, and to a lesser extent the bankers, discussed the factors which determine the measure of such return and called attention to the cost of money raised in a number of recent utility financings. Mr. Crunden supported his testimony by a list of bonds and notes offered by public utilities in the United States over the period from January 1, 1925, to and including a part of February, 1926, such list being marked Crunden Exhibit 1-A, and dated March 3, 1926.

Before indicating why the data submitted in the exhibit referred to do not support the conclusion expressed, it is necessary to refer to some of the factors which affect the cost of money to public utilities generally, and those particularly affecting the cost of capital to the Ohio Bell Telephone Company at this time. Such an analysis will disclose that while 8% was a proper and necessary rate of return several years ago, even for the largest telephone utilities affiliated with the American Telephone & Telegraph Company, conditions have so changed that a smaller rate of return is now just as reasonable as was the larger rate at the time when the decisions approving it were announced. The major influences and developments affecting the measure of a reasonable return for the utility in question under the conditions now obtaining are presented herein.

General

The measure of a reasonable return for a public utility at a given time is that return which will attract to the company the necessary capital to enable it to meet the demands for service from the public. It is not an arbitrary percentage, nor is it determined by individual opinion. This is true because capital from many aspects is a commodity like cotton, pig iron and wheat and the cost thereof responds in substantially the same manner to the [fol. 11254] law of supply and demand. Where the supply of a commodity is large as compared with the demand, the price tends downward while this condition prevails. Conversely, where the supply is small as compared with the demand, the price will tend to rise. The price at which capital can be obtained in a given instance is determined by various factors, the most important of which are here set forth:

Credit Position of Borrower.
Condition of Money Market.
Character of Financing.

Credit Position of Borrower

Of all the factors influencing the borrowing of money none is more important than the character and credit position of the borrower. When unfavorable international conditions obtain and in periods of heavy governmental demands for capital, the cost of money becomes very high and may even be prohibitive for many classes of business, but there have been few instances in the history of the United States when corporations of unquestioned earning power have not been able to borrow necessary funds, even though many others seeking capital were unable to obtain it. Again, in times when the capital of the country is accumulating in investment centers, it is the company of proven credit that can strengthen its capital structure and borrow at rates below the average. Except in periods of war or financial crisis, a borrower offering the proper protection of principal and interest payments will be able to obtain the necessary capital to discharge its service obligations.

The investment worth of a security varies inversely with the hazards to which it is subjected. Aside from public financing the American investment market has recorded that in normal times the premier position from a credit standpoint must be accorded to public service corporation issues. Such a corporation has the value of its property established by the state, its right to operate is unquestioned, its revenues fluctuate less with changes in business conditions than do the earnings of competitive enterprises, it possesses a monopoly to supply a necessary service under American standards and its right to earn such a reasonable return as conditions prescribe is recognized by law. This presents the most attractive form of investment that the development of the corporation movement has produced. In this industry business hazards are reduced to a minimum and the common interest between such a corporation and [fol. 11255] the public which it is serving is constantly growing and tending to make its securities more truly semi-public in their character and popular appeal.

The science of investment holds that the security of principal is one of the first requirements of sound financing. It also holds that the earnings of the borrower must be of such proven stability that the return promised is definitely assured, free from the hazards of such depressions as occur

at fairly regular intervals in the business cycle. Further, an analysis of all classes of financing shows that of almost equal importance with the security of principal and yield to the investor, is the question of managerial skill and the proper disposition of the company's surplus earnings. In no class of business is the investor so well protected in these respects as in the security of public utilities where the law, publicity of accounts and the machinery of administration all work together for the common end of adequate service and reasonable returns. How these conditions are operating to enhance the credit position of public utilities, reducing the cost of financing for this class of borrowers as a whole and even more decidedly in the case of strong individual utilities, is set forth in this memorandum.

Condition of Money Market

The second requisite to successful financing is a favorable money market. Whatever difficulty may have obtained in the financing of public utilities during the war and early post-war years, that condition does not exist now. Interest rates were then very high and, because of their fixed rates of income while labor costs and commodity prices were advancing, public utilities were not in good favor with the investing public. At the present time the most significant feature of the money market is the plethora of funds and enormous banking reserves. This condition is operating to increase deposits, to decrease interest rates, and to increase the market price of sound securities, making now possible the most stable and economical forms of financing and tending to make high grade public utility securities the most attractive which the investment market affords.

Briefly, the present ease in the investment market is the result of conditions which have been developing since 1922, as is apparent from a survey of the banking situation. The huge imports of gold, the liquidation of "frozen credits" so pronounced at the beginning of deflation in 1920, the [fol. 11256] development of the Federal Reserve banking system, and the greatly increased reserves of the member banks, have brought about a situation where the investment resources of the country will for a considerable time be in excess of business needs and therefore will tend to reduce the cost of financing. An entirely different situation prevailed during the war and in the deflation crisis of 1920 and 1921, at which time banking resources were strained and

interest rates for securities and loans of all forms reached very high levels. Many forms of borrowing were then impossible because of the prohibitive rates which these conditions had created. Beginning with 1922, business gradually settled on a sounder basis, the financial structure grew stronger, and the groundwork was laid for the decline in interest rates which has been the feature of the money market during the last four years.

The banking and monetary situation since 1920 has an important bearing on the costs of present and future utility financing, but space forbids the incorporation herein of more than a bare outline of the most important facts. Since the Federal Reserve banks began operations in 1914, the net importation of gold has exceeded $2,000,000,000, this gold now constituting the larger proportion of the reserves of the Federal Reserve banks. Of the world's total monetary gold stock of about $9,000,000,000, the United States now holds approximately $4,500,000,000, or more than twice the amount held in 1914. The gold reserves of the Federal Reserve banks which stood at $2,063,000,000 at the end of 1920, increased to $2,832,661,000, on September 15, 1926. During the tremendous business expansion of 1919 and 1920, the resources of the member and reserve banks were taxed to the utmost, the reserves were being reduced because gold was being exported to pay accumulated war-time trade balances, interest rates rose rapidly and a vast amount of rediscounting was done at the twelve Federal Reserve banks. The loans and discounts of member banks had been increased beyond the point of safety, and business in general was in a very unsound and over expanded condition. Banks and business generally faced a difficult problem until the end of 1921, the work requiring a gradual "thawing out" of the "frozen" assets. During this period corporation financing was confined largely to refunding bank loans and to securing needed working capital. The utilities, ground between increasing operating costs on one hand and fixed rates on the other, found their problem even more complicated than did the industrials. In 1921 and early in 1922, [fol. 11257] the utilities which were compelled to borrow floated securities at high interest rates with callable provisions, and many of these have already been retired because of the now favorable money market.

The year 1921 was a period of readjustment. With the adjustment of the adverse trade balance the gold exports

ceased and the tide of gold again turned strongly toward the United States and has continued unabated ever since except for a brief period in 1925. Since 1922, the banking situation has been materially strengthened, the cost of money greatly reduced, and the Federal Reserve system has become increasingly powerful. Banking resources of both the member banks and the Federal Reserve Banks have been so strengthened that the banking system is able to meet both temporary and long term financing on terms that grow more favorable as time goes on. In order to bring together the statistical facts relating to the liquidation of 1920-1921, and the later accumulation of banking resources, the following table pertaining to the Federal Reserve banks has been prepared: (Data in millions of dollars)

Date	Total reserves	Deposit and reserve note liability	Required reserves	Excess reserves	Reserve percentage
December 30, 1920	$2,249	$4,948	$1,899	$349	45.4
December 31, 1921	3,010	4,285	1,620	1,389	70.2
December 30, 1922	3,176	4,369	1,649	1,527	72.7
December 31, 1923	3,168	4,206	1,584	1,584	75.3
December 31, 1924	3,047	4,172	1,553	1,493	73.0
December 31, 1925	2,824	4,095	1,525	1,299	69.0
September 15, 1926	2,965	4,141	1,535	1,430	71.6

This improvement in the banking and investment situation has also been aided by a number of business factors during the past four years which have had a marked tendency to bring about ease in the financial world. There have been several years of prosperity, with high wages and a general accumulation of savings. Marked improvement has taken place in transportation agencies during the past four years. With the improved railroad service, merchants have been able to keep inventories at smaller amounts, thus requiring less credit. Many large concerns have acquired strong working capital positions and consequently require less banking accommodation or are able to secure needed funds on more favorable terms. Our gold holdings have been materially increased the past year on account of the "flight of capital" from certain European nations, which is seeking security and investment in the United States. An ever increasing sum is paid out regularly to present stock and bond holders and the reinvestment of this rapidly growing amount satisfies a material part of the investment demand. The average monthly pay-
[fol. 11258] ments for both interest and dividends on cor-

porate securities, as compiled by the Department of Commerce, are shown below:

1913	Monthly	Average		$148,103,000
1914	"	"		148,948,000
1915	"	"		155,426,000
1916	"	"		177,919,000
1917	"	"		199,095,000
1918	"	"		227,061,000
1919	"	"		265,764,000
1920	"	"		284,573,000
1921	"	"		278,484,000
1922	"	"		283,310,000
1923	"	"		298,768,000
1924	"	"		320,049,000
1925	"	"		339,777,000
1926	"	"	(7 months)	379,739,000

The improvement in the banking and investment situation has had an important effect on the cost of money to public utilities as is indicated by the average yield of a number of high grade gas, electric light, and telephone bonds. The following table, abstracted from data prepared by Mr. John Moody, shows the average yield for such high grade issues at three months intervals since January 1920, all the bonds included in this study having an investment rating of Aaa, Aa or A.

[fol. 11259] Average Yield of Public Utility Bonds, 1920-1926 (Per Cent)

(Moody's "Public Utilities")

Month	1920	1921	1922	1923	1924	1925	1926
Average Yield of Light and Power Bonds							
January	6.25	6.61	5.63	5.35	5.36	5.10	4.90
April	6.82	6.60	5.47	5.60	5.34	5.02	4.87
July	6.88	6.61	5.38	5.46	5.18	5.00	4.84
October	6.51	6.16	5.38	5.49	5.14	4.96	....
Average for Year	6.72	6.40	5.46	5.46	5.24	5.00	4.85 (a)
Average Yield of Gas Bonds							
January	6.48	7.17	6.02	5.60	5.58	5.18	4.99
April	6.87	7.12	5.81	5.64	5.49	5.11	4.95
July	7.18	7.15	5.67	5.69	5.31	5.08	4.88
October	6.98	6.59	5.53	5.68	5.25	5.06	....
Average for Year	6.98	6.89	5.72	5.66	5.37	5.08	4.93 (a)
Average Yield of Telephone and Telegraph Bonds							
January	6.03	6.34	5.35	5.36	5.34	5.14	4.83
April	6.56	6.43	5.27	5.56	5.34	5.00	4.78
July	6.73	6.25	5.25	5.46	5.14	4.98	4.76
October	6.28	5.92	5.41	5.43	5.13	4.92	....
Average for Year	6.51	6.13	5.31	5.44	5.23	4.97	4.78 (a)

(a) 7 month average.

[fol. 11260] The above table shows a constantly declining average yield on high grade bonds since 1920. The average yield of light and power bonds declined from 6.72% in 1920, to 4.85% for the first seven months of 1926. During this period the average yield of gas bonds declined from 6.98% to 4.93%, while telephone and telegraph bonds declined from 6.51% to 4.78%.

The following summary table shows the lowest average price of bonds of each class of service in 1920, the average price in December 1925, and the price during the latest available month:

	1920 Low	December 1925	July 1926
Electric light and power	76.68	102.87	104.58
Gas	74.81	100.15	104.54
Telephone and telegraph	77.64	99.68	101.52

The same general downward trend of interest rates is clearly shown when all the long term public utility bond and note issues brought out between 1920 and 1925 are grouped according to offering price. The table below shows such distribution of bond and note issues from January 1, 1920, to December 31, 1925. The distribution of these securities has been taken from the April 1926 number of The Journal of Land and Public Utility Economics. The table follows:

[fol. 11261] Distribution of New Long Term Public Utility Bond and Note Issues According to Interest Yield at Offering Price, 1920–1925

(000 omitted)

Percentage yield	1920		1921		1922		1923		1924		1925	
	Number of issues	Amount	Number of issues	Amount	Number of issues	Amount	Number of issues	Amount	Number of issues	Amount	Number of issues	Amount
4.26–4.50	...	$.....	...	$.....	...	$.....	...	$.....	...	$.....	4	$4,500
4.51–4.75	...	.....	...	.....	2	4,500	1	200	...	.....	4	35,400
4.76–5.00	...	.....	...	.....	2	1,050	1	1,145	5	42,225	13	118,000
5.01–5.25	...	.....	...	.....	5	46,402	5	62,050	7	47,402.3	16	76,780
5.26–5.50	...	.....	...	.....	13	111,283	5	67,142	19	77,656.1	40	135,183
5.51–5.75	...	.....	...	.....	22	90,439.5	14	77,950	45	178,778	38	129,553.5
5.76–6.00	4	5,275	...	.....	16	32,827.8	30	72,823	37	94,863	49	90,315
6.01–6.25	1	1,400	11	110,872	35	98,186	59	201,404.2	47	123,004.5	34	53,636
6.26–6.50	2	8,100	2	1,300	38	105,892.5	42	75,338.3	44	106,197	21	26,885
6.51–6.75	2	1,510	8	32,825	16	34,305.5	31	83,375.6	26	43,882	9	19,550
6.76–7.00	8	31,613.5	5	10,205	16	35,785	14	17,313	17	54,055	7	14,069
7.01–7.25	5	28,866	21	68,284	14	14,687.9	2	3,210	5	9,900	...	.....
7.26–7.50	9	42,900	24	101,639	6	8,750	1	65	1	600	...	.....
7.51–7.75	8	22,550	9	35,598	4	1,145	...	.....	1	1,118	...	.....
7.76–8.00	16	41,280	18	33,050	3	750	...	.....	2	18,000	...	.....
8.01–8.25	4	6,750	12	17,426	...	.....	...	.....	...	.....	...	.....
8.26–8.50	5	8,234	5	9,850	...	.....	...	.....	...	.....	...	.....
8.51–8.75	1	2,250	...	.....	...	.....	...	.....	...	.....	...	.....
Total.....	65	200,728.5	115	420,949	192	586,004.2	205	662,016.1	256	797,680.9	235	703,871.5

[fol. 11262] The above table shows the number of issues and the aggregate amount, grouped according to yield to the investor. In 1920, when the highest yields were attained, the largest volume of issues were sold at prices to yield from 7.26% to 8%, with a few scattering issues at even higher yields. In the year 1921, the yield on the majority of issues ranged from 7.01% to 7.50%, while in 1922, the corresponding range was from 6.01% to 6.75%. During 1923 and 1924, the general trend of yields was slowly downward, the distribution in 1924 being concentrated in the yield groups ranging from 5.51% to 6.25%. The year 1924 shows a material increase in the number of issues yielding from 5% to 6%. In 1925, most of the issues are included in the group yielding from 5.26% to 6%. A considerable number of issues were sold during the year to yield from 4.26% to 5%. Only a few scattering issues fall in this group in the three preceding years. The downward trend in yields has continued to date. The above table reveals the fact that since 1920 the average yield to the investor has declined approximately one-fourth of one per cent per year. When the study is confined to the yield on high grade outstanding issues, such as those included in Moody's compilation shown above, the average decline over this period has been approximately the same.

It is apparent that prior to the present period of ease in money rates a higher return was needed to meet the high capital costs then obtaining. In view of the changes that have taken place in the financial and investment markets since 1921, a similar rate of return is not required at this time. The above described conditions and the tendencies which now prevail are operating to facilitate financing by inviting capital into approved securities, and with the huge annual aggregate of capital seeking investment, the cost of money is steadily working to lower levels. The great increase in corporate financing is shown by the following table:

(Here follows one paster, side folio 11263)

[fol. 11263]

Summary of Corporate Financing for Five Years and Seven Months Ending July 31, 1926

(000 omitted)

Year	Railroads			Public utilities			Industrials			Combined		
	New Capital	Refunding	Total	New Capital	Refunding	Total	New Capital	Refunding	Total	New Capital	Refunding	Total
						Long Term Bonds and Notes						
1921	$336,670	$302,122	$638,793	$349,975	$123,230	$473,205	$703,758	$80,456	$784,213	$1,390,403	$505,808	$1,896,211
1922	464,487	124,723	589,211	431,081	201,324	632,406	751,014	331,704	1,082,716	1,646,582	657,751	2,304,333
1923	427,956	43,883	471,839	588,821	223,366	812,188	883,266	149,101	1,032,366	1,900,043	416,350	2,316,393
1924	667,403	141,679	809,083	722,018	158,092	880,110	767,630	112,434	880,063	2,157,051	412,205	2,569,256
1925	339,562	134,028	473,590	857,787	169,292	1,027,080	1,394,852	144,681	1,539,532	2,592,201	448,001	3,040,202
1926 (7 mos.)	204,056	36,055	240,111	748,625	223,558	972,183	947,165	93,185	1,040,350	1,899,846	352,798	2,252,644
						Stocks						
1921	.....	.....	.....	117,087	8,557	125,645	152,445	1,175	153,619	269,532	9,732	279,264
1922	26,968	.....	26,968	275,715	26,556	302,271	270,822	23,930	294,752	573,505	50,486	623,991
1923	27,322	.....	27,322	250,457	11,076	261,533	381,403	65,700	447,103	659,182	76,776	735,958
1924	55,963	.....	55,963	496,550	24,905	521,455	277,308	11,559	288,867	829,821	36,464	866,285
1925	16,218	.....	16,218	520,771	28,362	549,133	673,927	71,192	745,119	1,210,916	99,554	1,310,470
1926 (7 mos.)	.....	.....	.....	372,608	6,614	379,223	471,083	15,265	486,348	843,691	21,879	865,571
						All Security Issues Including Short Term Financing						
1921	352,665	302,622	655,288	491,934	179,150	671,085	978,405	86,130	1,064,534	1,823,004	567,902	2,390,907
1922	523,807	127,723	651,531	726,241	254,192	980,433	1,085,686	355,633	1,441,318	2,335,734	737,548	3,073,282
1923	464,516	53,733	518,249	887,990	250,405	1,138,396	1,349,990	226,205	1,576,195	2,702,496	530,343	3,232,840
1924	779,617	160,679	940,296	1,325,600	204,039	1,529,639	1,217,078	151,557	1,368,636	3,322,295	516,275	3,838,571
1925	380,280	134,428	514,708	1,496,098	228,935	1,725,033	2,123,847	274,021	2,497,868	4,000,225	637,384	4,737,609
1926 (7 mos.)	210,556	52,055	262,611	1,170,894	241,897	1,412,791	1,555,539	121,435	1,676,974	2,936,989	415,387	3,352,376

[fol. I1264] The above table shows in condensed form all new financing and refunding operations in the United States for the calendar years 1921 to 1925, inclusive, and the first seven months of 1926. The data are shown separately for railroads, public utilities and industrials, and have been subdivided to show the amount of such capital invested in the different classes of security issues.

This table shows the growing ease in financing and the course which investors have taken in selecting security issues offering the greatest protection to capital consistent with a fair rate of return, measured by the investment standards which have been created. It will be noted that there has been a great increase in long term financing together with a large increase in the amount of stock issues, both of which were impossible under conditions obtaining several years ago. Further, among the various fields for investment, the most satisfactory progress has been made by public utilities. Railroad financing has been largely confined to equipment trust certificates and bond financing, with a very modest amount of financing through the issuance of stock. Industrial financing remained fairly stationary during 1922, 1923 and 1924, while there has been a notable increase in all forms of industrial securities since the opening of 1925. Utility issues, however, are now being absorbed by the public in a volume nearly three times the amount of such capital offered in 1921. The long term utility bonds and notes offered during the first seven months of 1926 are only slightly less in amount than the total issue in 1925, the record year up to that time. The total of all utility securities issued during the first seven months totals $1,412,791,000, as compared with a total for the entire year 1925, of $1,725,033,000.

Furthermore, because of the changed financial situation, the strength and attractiveness of public utility securities have become so impressed on the investment mind that these corporations have been able to attract capital through the sale of their stock to an amount nearly five times as great as in 1921, and over thirty times the amount of railroad share capital sales. The following table shows in the first column the total of all public utility security issues by years since 1921, in the second column the total issues of combined railroads, public utilities and industrials, and in the last column the percentage of public utility issues to the total:

[fol. 11265]

Year	Total public utility issues	Total of all issues	Percentage of public utility issues to total
1921	$671,085,000	$2,390,907,000	28.0
1922	980,433,000	3,073,282,000	31.9
1923	1,138,396,000	3,232,840,000	35.2
1924	1,529,639,000	3,838,571,000	40.0
1925	1,725,033,000	4,737,609,000	36.4
1926 (7 months)	1,412,791,000	3,352,376,000	42.1

The above table discloses that there has been an enormous increase in all forms of financing and that public utility issues are growing most rapidly in public favor. Because of the decreasing cost of money generally and the desire on the part of the public to secure the greatest safety of principal consistent with a fair return, the cost of money to utilities has experienced a gradual reduction since 1921. The relative attractiveness of different forms of utility investments and the direct bearing thereof on the cost of capital to The Ohio Bell Telephone Company will be developed later.

Character of Financing

It is not possible to determine the cost of financing, or what constitutes a reasonable return for a particular public utility, from such an unclassified list of recent issues as Mr. Crunden submitted. Unless an analysis is made of each such issue and its true character ascertained, involving an inquiry as to the equity back of the debt, the average net earnings of the company, its income stability, etc., the cost of money in such instances can have little bearing on what constitutes a proper measure of return for some other company whose capital structure may be entirely different.

An analysis of public utility financing discloses many forms of securities with varying degrees of protection of principal and interest. In general, the cost of capital to a borrowing corporation is dependent on the hazards to which the investment is subjected. Obviously, everything else being equal, and to one seeking security of principal, a bond investment is more attractive than a stock investment in the same company because of the different status of the security holder. Not only does the character of the security largely determine the measure of the yield, but the relative balance between the different classes of securities is also important. Clearly, the larger the proportion of bond issues, the greater the hazards to the principal and income of the stockholder, and also the less attractive is the indi-

[fol. 11266] vidual bond. As the amount of bond indebtedness increases, the margin of protection in free assets is diminished and also the greater such indebtedness, the greater the fixed charges which must be met before there is any return for the shareholders.

Between the first mortgage bond holder and the shareholder there may be many other forms of securities. An examination of recent issues of public utilities discloses in addition to first mortgage bonds such well known securities as first and refunding bonds, first and refunding liens, general mortgage bonds, collateral notes, debentures, preferred stock, (both voting and non-voting) and common stock. These issues in individual companies bear a relationship that is largely contractual and with the different conditions such as available markets, earning power, managerial skill, etc., no convincing conclusion can be drawn from the cost of financing with one form of issue by one company as bearing on the cost of another issue of a different company, unless the examination is confined to issues which are clearly of the same character and all other conditions are substantially the same.

Again, distinction must be made between the security issues of a holding company and those of its subsidiaries. In some instances the holding company, by reason of the diversification of its investment, uniformity of operating methods and managerial skill beyond the command of the individual utilities establishes a basis under which more economical financing is possible than could be accomplished by the subsidiaries acting alone. In other instances the holding company, by reason of widely scattered properties not coordinated, through large overhead charges and an unscientific capital structure, tends to increase the cost of financing. Instances are numerous where the securities of the holding company command a better market than the corresponding issues of its subsidiaries, but more frequently the reverse is the fact. For this reason it is important that in a study of what constitutes a reasonable rate of return for an inherently strong public utility there should be excluded from consideration the cost of raising money by means of securities whose claim on the assets and earnings of the producing property is exceedingly remote. The cost of money raised through the sale of debentures or bonds secured by the deposit of common stock as collateral is no

indication of the reception the investment market would extend to a high grade first mortgage bond issue of a successful operating company.

Exhaustive studies have been made of the relative invest- [fol. 11267] ment rating of different forms of securities of different corporations. The most authoritative work on this subject has been compiled by John Moody, Investment Analyst, of New York. He has analyzed all the outstanding securities of the more important utilities and makes analyses of all new issues. He assigns to each bond, note, or other security issue a rating reflecting the degree of security, income position, marketability, etc., from the standpoint of the investor.

From an analysis of the conditions which determine the value and attractiveness of securities, it is possible to ascertain the return which a company must earn in order that it may sell its securities at such times and in such volume as will enable it to keep abreast of public demands. Before a utility can secure Moody's rating of Aaa for its bonds, it must have equities back of the issue equal to approximately three times the amount of the loan and the net earnings available for interest on such issue must be about three times the sum necessary to pay the interest requirement in question. Such rating is given only to bonds of the very highest character where the companies have an unquestioned earning power, even in periods of business depression, well beyond that required for meeting interest charges on the particular issue. These securities are so far removed from speculative influences that their market prices fluctuate chiefly because of changes in the purchasing power of money.

The investment market discloses that Moody's rating of Baa is given to utility bonds where the equity back of the loan is from 1 to 1½ times the amount of the issue and the net earnings available for interest payments on such issues are somewhat less than twice the annual requirement. These bonds occupy a fair investment position, but partake of certain speculative features. They are generally the junior securities of large companies or the securities of holding companies whose assets consist chiefly of the bonds, notes and shares of subsidiary and associated companies. The market values of bonds of this rating fluctuate with the earnings from the business and are sensitive to industrial depressions.

Stock issues, from their position junior to the mortgage indebtedness and outstanding notes, must promise a relatively high present and prospective yield because of the security which they have relinquished to the bond holders. A stock to command a rating of A must be protected by an equity in the property exceeding the amount of the issue and the earnings available for dividends must average, over a reasonable period of years, from 8% to 10%. This rating is given only to companies which have proven their [fol. 11268] ability to continue dividends during ordinary periods of industrial depression and because of their attractiveness to that class of investors which is willing to assume some hazard the yield is from 6½% to 7½%.

Mr. Crunden's Exhibit

Exhibit No. 1-A accompanying Mr. Crunden's testimony consists of a list of 291 public utility bond and note issues offered publicly in the United States between January 1, 1925, and February 28, 1926. There is shown for each issue the name of the company, the character of the security, the amount, the interest rate appearing on the face of the security, the offering price to the public and the yield to the purchaser on the basis of such price. The total par value of these issues, each of which amounts to $500,000 or over, is $1,409,879,000.

An analysis of the above exhibit shows that it does not contain the material from which the approximate present cost of capital to The Ohio Bell Telephone Company can be ascertained. What constitutes a reasonable return for this company is not indicated by the cost of capital to a large number of corporations issuing securities of a wholly different character and under conditions different from those which apply at this time to the company under investigation. The problem in this instance is to ascertain the cost of capital to this company, assuming the existence of such a well balanced and scientific capital structure as the authorities of Ohio have a right to expect from a utility of this size and character and under the supervision of a parent company that is the largest and most prosperous public utility holding company in the history of the industry,

namely, the American Telephone & Telegraph Company. Since the local operating company is required by contract to pay to the parent company each year a large sum of money for managerial and other services, including aid in financing, it should receive benefits consistent with such payment. The cost of capital for the company in question under this strong financial guardianship can best be determined from the cost of capital to other and similar subsidiaries of this same parent company. The remoteness of Mr. Crunden's exhibit to the issue as thus stated is apparent from the reclassification of the data submitted.

Among the issues contained in Mr. Crunden's exhibit are 22 aggregating $171,500,000, or over 12 per cent of the total, which are wholly unrelated to the subject under considera- [fol. 11269] tion. Practically all of these are issues of public utilities in Germany, with a few large issues placed by public utilities located in Japan and Italy. The Japanese empire is slowly recovering from the effects of one of the worst earthquakes and fires known in history. Germany has been defeated in war and has also suffered huge economic losses through currency inflation and later drastic deflation. Moreover, many of the German utilities are owned by the government which in some cases has unconditionally guaranteed payment of principal and interest. Certain payments in the nature of fixed charges are also required of German utilities under the Dawes plan. Most of these foreign issues yield the investor from 7½ to nearly 8%. In view of the economic and political situation existing abroad, it needs no argument to show that these issues cannot logically be compared with high grade domestic bonds such as would be issued by a subsidiary of the American Telephone & Telegraph Company. For the purposes of this analysis, serial bonds, equipment trust certificates, bridge bonds, and convertible option warrants must also be excluded, while 25 issues, aggregating $53,070,000 are excluded because no ratings have as yet been assigned to them. In tabular form, the number and amount of these excluded issues may be shown as follows:

	Number of Issues	Par Value
Foreign securities	22	$171,500,000
Equipment trust certificates	2	5,450,000
Convertible option warrants	1	11,200,000
Bridge bonds	1	1,420,000
Serial bonds	3	11,500,000
Securities not rated	25	53,070,000
Total rejected	54	254,140,000

The following table shows in classified form the securities embraced in Mr. Crunden's exhibit, but which are of such a character as to furnish no basis for ascertaining the cost of money to The Ohio Bell Telephone Company:

PUBLIC UTILITY SECURITIES EXCLUDED FROM ANALYSIS OF CRUNDEN EXHIBIT 1-A

Company	Type of issue	Amount	Rate	Price to investor	Yield to investor
	Foreign Securities				
Aktiengesellschaft Sachsische Werke (Germany)	20 Year 1st Guar. Ext. Bonds	$15,000,000	7	92	7.80
Electric Power Co. "	25 Year 1st Mtge. Ext. Bonds	5,000,000	6.5	87	7.67
Electric Power Co. "	25 Year 1st Mtge. Bonds	2,500,000	6.5	87	7.67
Rhine-Main-Danube Corp. "	25 Year Deb. Bonds, Series "A"	6,000,000	7	96	7.35
German-Atlantic Cable Co. "	19-1/2 Year 1st Mtge. Bonds	4,000,000	7	94	7.59
Rhine-Westphalia Electric Power Corp. "	25 Year Mtge. Bonds	10,000,000	7	94	7.54
Westphalia United Electric Power Corp. "	25 Year Ext. 1st Mtge. Bonds	7,500,000	6.5	87-1/2	7.63
Hamburg Electric Co. "	10 Year Ext. Deb. Bonds	4,000,000	7	95-1/2	7.65
Sachsen-Anhalt Electric Co. of Halle "	1/2-2 Year Serial External Notes	1,000,000	6.5	100 1/8-96 5/8	6.25-7.25
Silesia Electric Corp. "	20 Year Mtge. Bonds	4,000,000	6.5	87-3/8	7.75
Consolidated Hydro Electric Works of Upper Wurttemberg "	30 Year 1st Mtge. Bonds	4,000,000	7	93	7.60
Berlin City Electric Co. "	2 and 3 Year Gold Notes	3,000,000	6.5	99-98 1/2	7.04-7.06
Toho Electric Power Co., Ltd. (Japan)	30 Year 1st Mtge. Bonds, Series "A"	15,000,000	7	90-1/2	7.81
Ujigawa Electric Power Co., Ltd. "	20 Year 1st Mtge. Bonds	14,000,000	7	91	7.90
Great Consolidated Electric Power Co., Ltd. "	25 Year 1st & Gen. Mtge. Ext. Bonds	13,500,000	6.5	86	7.78
Tokyo Electric Light Co., Ltd. "	3 Year Ext. Notes	24,000,000	6	98-7/8	6.41
Tyrol Hydro-Electric Power Co. (Italy)	30 Year 1st Mtge. Bonds	3,000,000	7.5	96-1/2	7.80
International Power Securities Corp. "	30 Year Secured Bonds, Series "C"	10,000,000	6.5	93-3/4	7.00
Italian Public Utility Credit Institute "	26 Year Ext. Sec. Gold Bonds	15,000,000	7	93	7.61
International Power Securities Corp. "	10 Year Sec. Gold Bonds	5,000,000	7	100	7.00
Copenhagen Telephone Co. (Denmark)	25 Year Ext. Bonds	2,000,000	6	99-3/4	6.02
Sauda Falls Co., Ltd. (Norway)	30 Year Ext. 1st Mtge Bonds, Series "A"	4,000,000	5	98	5.13
Total (22 Issues)		171,500,000			
	Equipment Trust Certificates				
Brooklyn City Railroad Co.	1-10 Year Serial Eq. Tr. Ctfs.	3,750,000	5	100 1/2-96 1/4	4.50-5.50
Philadelphia Rapid Transit Co.	1-10 Year Serial Eq. Tr. Ctfs.	1,700,000	5	100 1/4-97 3/8	4.75-5.35
Total (2 Issues)		5,450,000			
	Convertible Option Warrants				
Associated Gas & Electric Co.	Convertible Option Warrants	11,200,000	6.5	95	6.84
	Bridge Bonds				
Mobile Bay Bridge Co.	25 Year 1st Mtge. Bonds	1,420,000	7	100	7.00
	Serial Bonds				
Pittsburgh Railways Co.	1-15 Year Serial Bonds	1,200,000	6	101-101 1/2	4.95-5.85
Feather River Power Co.	3-37 Year 1st Mtge. Bonds	8,500,000	6	100	6.00

6760

Pittsburgh Railways Co. 3-37 Year 1st Mtge. Bonds
Feather River Power Co.

[fol. 11271]

	Securities Not Rated					
United Electric Securities Co.	30	Year Coll. Tr. Bonds	1,000,000	5	95	5.34
United Electric Securities Co.	30	" " " "	1,000,000	5	95	5.34
Electrical Securities Corp.	30	" " " "	1,000,000	5	96	5.26
Electrical Securities Corp.	30	" " " "	1,000,000	5	96-1/4	5.25
Electrical Securities Corp.	30	" " " "	1,000,000	5	96-1/2	5.23
Southern Pennsylvania Power Co.	30	" 1st Mtge. and Coll. Tr.	1,200,000	6	98	6.15
Southwestern Public Service Co.	20	" " " "A"	5,500,000	6	99	6.08
Androscoggin Water Power Co.	20	" " " Bonds	1,500,000	6	99-1/2	6.04
Carolina Mountain Power Co.	10	" " " "	550,000	6	97	6.41
Central States Power & Light Corp.	5	" Secured Bonds	500,000	6	100	6.00
Central States Power & Light Corp.	20	" 1st Coll. Lien	1,000,000	6	99	6.09
General Power & Light Co.	1	" Mtge.	900,000	6	100	6.00
Northwestern Light & Power Co.	25	" 1st & Ref. Mtge.	300,000	6	98-1/2	6.12
Gulf Public Service Co.	20	" 1st Mtge. Bonds	1,500,000	6	97-1/2	6.22
Gulf Public Service Co.	1	" Notes	800,000	6	100	6.00
Electric Public Service Corp.	1	" Coll. Notes	1,000,000	5	99	6.04
Continental Gas, Light & Power Co.	9	" 1st Mtge. Bonds "A"	750,000	6.5	100	6.50
Midwestern Power Co.	1	" Secured Notes "A"	520,000	6	99-1/2	6.52
Lehigh Power Securities Corp.	100	" Deb. Bonds "A"	25,000,000	6	95	6.32
Houston Gulf Gas Co.	5	" 1st Mtge. Bonds	5,700,000	6.5	98	6.98
Greenwich Water & Gas Co.	2	" Notes	750,000	6	100	6.00
Union Edison Co.	1	" 1st Lien Coll. Tr. Notes	800,000	5	99	6.05
Michigan Water Power Co.	20	" " Mtge. Bonds	600,000	6	99-1/2	6.04
Railway & Light Securities Co.	19-3/4	Year Coll. Tr. Bonds	500,000	5	95-1/2	5.38
West Virginia Light, Heat & Power Co.	29-3/4	Year 1st & Ref. Mtge.	500,000	6	98-1/2	6.11
Total (25 Issues)			53,070,000			
Total (54 Issues)			254,140,000			

[fol. 11272] After excluding the unrelated issues, there are 237 issues aggregating $1,155,739,000 which may be made the subject of further analysis, as follows:

	Number of Issues	Par Value
Total contained in exhibit	291	$1,409,879,000
Rejected from analysis	54	254,140,000
	237	1,155,739,000

The following table sets forth the issues embraced in Mr. Crunden's exhibit which have been made the subject of analysis, grouped according to their investment rating and the yield per cent for each of the divisions in question:

[fol. 11273]

Groupings of 1925–1926 Public Utility Security Issues According to Ratings and Yields

(000 Omitted)

Yield (Per Cent)	Aaa		Aa		A		Baa		Ba	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under 4.40	1	$1,500	..	$.....	..	$.....	..	$.....	..	$.....
4.40–4.59	1	2,000	1	800	..	.....	..	.....	..	.....
4.60–4.79	1	30,000	..	.....	..	.....	1	500	..	.....
4.80–4.99	1	15,000	1	9,000	..	.....	..	.....	..	.....
5.00–5.19	4	100,000	8	45,400	11	56,650	2	2,500	..	.....
5.20–5.39	..	.....	6	142,457	16	79,587.5	..	.....	..	.....
5.40–5.59	1	500	2	50,500	18	77,036	15	93,658	1	600
5.60–5.79	..	.....	1	2,500	7	25,728.5	26	90,343	2	1,800
5.80–5.99	..	.....	..	.....	4	21,900	8	23,600	2	2,000
6.00–6.19	..	.....	..	.....	8	29,778	24	55,675	14	28,245
6.20–6.39	..	.....	..	.....	2	13,000	8	50,380	15	26,135
6.40–6.59	..	.....	..	.....	1	1,000	4	25,500	6	9,200
6.60–6.79	..	.....	..	.....	..	.....	2	10,500	6	18,000
6.80–6.99	..	.....	..	.....	..	.....	2	7,000	1	500
7.00–7.19	..	.....	..	.....	..	.....	2	4,616	1	650
Total	9	149,000	19	250,657	67	304,680	94	364,272	48	87,130

[fol. 11274] Out of 237 issues, Mr. Crunden's list includes only 9 of the Aaa rating; 19 of the Aa rating; 67 of the A rating; 94 of the Baa rating; and 48 with the rating of Ba. Since the lowest rating given by Mr. Moody to any of the Bell Telephone securities was that of A, it appears that approximately 60 per cent of the issues analyzed are of an investment rating below that which should be considered in this instance, and show a cost of financing considerably in excess of that applicable to The Ohio Bell Telephone Company. The majority of the Aaa bonds were sold on a basis to yield the investor less than 5.19 per cent, the Aa bonds to yield from 5 to 5.39 per cent, while the majority of the A bonds yielded from 5.20 to 5.59 per cent. It was almost exclusively the Baa and the Ba bonds which were sold to yield 6% or more to the purchaser.

The securities made the subject of analysis, including the 25 issues above mentioned for which no Moody rating has been published, comprise a total of 262 issues of an aggregate par value of $1,208,809,000. These have been classified according to maturity dates into four groups and each group classified according to the utility service in which the borrowing company is engaged. The weighted average yield is shown for each subdivision in each of the four groups. The results of the tabulation are submitted in the following table:

[Vol. 1127b] 1925 and 1926 Public Utility Security Issues Grouped According to Type of Operating Company, Maturities and Yields

(000 Omitted)

Type of Operating Company	Issues Maturing in Less than Five Years: Number	Amount	Per cent of total Issues	Weighted yield, %	Issues Maturing in Five Years and Over but Less than Ten Years: Number	Amount	Per cent of total issues	Weighted yield, %
Holding Companies	12	$24,170	2.0	5.42	6	$11,700	1.0	6.27
Holding Company Subsidiaries	12	24,100	2.0	5.89	7	19,416	1.6	5.62
Total	24	48,270	4.0	5.66	13	31,116	2.6	6.05
Independent Electric Light and Power Companies	1	30,000	2.6	4.73	...	.....	....	....
Independent Telephone Companies	...	.....	....	....	...	.....	....	....
Independent Water Companies	2	1,720	.1	5.50	...	.....	....	....
Independent Gas Companies	...	.....	....	....	1	650	....	7.00
Independent Urban and Interurban Railway Companies	1	4,500	.2	6.00	...	.....	....	....
Independent Joint Utility Companies	1	800	.1	6.05	1	750	....	6.50
Total	5	37,020	3.0	4.95	2	1,400	.1	6.73
Total of All Issues	29	85,290	7.1	5.35	15	32,516	2.7	6.08

Type of Operating Company	Issues Maturing in Ten Years and Over but Less than Twenty Years: Number	Amount	Per cent of total issues	Weighted yield, %	Issues Maturing in Twenty Years and Over: Number	Amount	Per cent of total issues	Weighted yield, %
Holding Companies	8	$14,230	1.2	6.25	39	$358,500	29.7	5.85
Holding Company Subsidiaries	23	81,791	6.8	5.70	89	431,641	35.7	5.45
Total	31	96,021	8.0	5.78	128	790,141	65.3	5.63
Independent Electric Light and Power Companies	4	2,869	.2	5.73	7	23,200	2.0	5.16
Independent Telephone Companies	1	925	....	6.00	5	6,800	.5	5.45
Independent Water Companies	1	1,000	....	6.20	11	31,700	2.6	5.32
Independent Gas Companies	3	16,650	1.4	5.77	5	55,150	4.6	5.52
Independent Urban and Interurban Railway Companies	2	4,127	.3	5.63	1	8,975	.7	6.07
Independent Joint Utility Companies	5	6,250	.5	5.73	14	47,195	3.9	5.43
Total	16	31,821	2.6	5.77	43	173,020	14.3	5.43
Total of All Issues	47	127,842	10.6	5.78	171	963,161	79.6	5.59

[fol. 11276] According to the above table, of the 262 issues in question, 65 are the issues of holding companies wherein the assets and earnings are more or less removed from the revenue-producing property. These issues represent $408,600,000, or 33.7 per cent of the total amount involved in this study, and are therefore not directly comparable with financing which The Ohio Bell Telephone Company may, for the purpose of this inquiry, be considered as undertaking. Of the remaining 197 issues, 131 issues are of holding company subsidiaries, while 66 are of independently owned and operated companies.

Of the total securities analyzed, 29 issues aggregating $85,290,000, or 7.1% of the total, represent short time financing with maturities of less than five years. Financing of this character is usually resorted to for urgent reasons or because of temporarily unfavorable financial conditions, as a result of which the utility is willing to pay higher rates for the required capital in the hope of refunding the loan at a lower interest rate on or before the maturity date. In arriving at the cost of capital for The Ohio Bell Telephone Company, issues of this class should be disregarded.

Fifteen of the issues analyzed, aggregating $32,516,000, or 2.7% of the total, mature in five years and over, but in less than ten years. For such financing the holding companies paid an average weighted rate of 6.27%, the holding company subsidiaries 5.92%, the independently operated companies 6.73%, while the weighted average for the group was 6.08%.

Forty-seven issues, representing $127,842,000, mature in ten years and over but in less than twenty years. This group represents 10.6% of the total amount under consideration. For the financing of these maturities, the holding companies paid an average rate of 6.25%, the subsidiaries paid 5.70%, the independently operated companies 5.77%, while the weighted average for the group was 5.78%.

The largest group consists of maturities of twenty years and over, and includes 171 issues aggregating $963,161,000, or 79.6% of the total. In this group the holding companies borrowed at a weighted average cost of 5.85%, the subsidiaries paid 5.45%, while the independently operated companies borrowed at a rate of 5.43%. The weighted average for this group was 5.59%.

When the analysis is confined to those issues maturing in twenty years and over and limited to those issues with a rating comparable with that of The Ohio Bell Telephone [fol. 11277] Company, a somewhat lower weighted average yield is obtained. For such financing, aggregating $411,435,000, the holding companies paid 5.84%, the subsidiaries 5.38%, while the independently operated utilities borrowed at a weighted average of 5.34%, as shown by the following table:

Type of operating company	Number of issues	Amount	Weighted yield per cent
Holding Companies	6	$51,250,000	5.84
Holding Company Subsidiaries	43	220,660,000	5.38
Total	49	271,910,000	5.46
Independent Electric Light and Power Companies	3	18,000,000	4.92
Independent Telephone Companies	3	5,700,000	5.39
Independent Water Companies	8	26,100,000	5.25
Independent Gas Companies	3	52,750,000	5.49
Independent Urban and Interurban Railway Companies	1	8,975,000	6.07
Independent Joint Utility Companies	4	28,000,000	5.15
Total	22	139,525,000	5.34
Total of All Issues	71	411,435,000	5.42

A study of the foregoing data shows that as the maturities lengthened, the cost of capital decreased, for which reason it is improper to consider temporary financing in determining what constitutes a reasonable return for a public utility, the public regulation of which contemplates reasonably long term financing. As only the long term maturities are material to this issue, the remaining maturities with the higher interest rates should be disregarded.

In explanation of the variation in the yield to the investors as shown in Mr. Crunden's exhibit, and also as showing the range in character and security of such issues, the following classification is submitted:

First mortgage bonds	Secured bonds.
First refunding mortgage bonds	Notes.
First and refunding mortgage bonds	Serial notes.

General and refunding mortgage bonds	Equipment trust certificates.
Unifying and refunding mortgage bonds	Foreign utility bonds.
Debenture bonds	Convertible option warrants.
Collateral trust bonds	Bridge bonds.

It is a matter of common knowledge that the cost of financing in small blocks is more expensive in terms of percentage than is the cost of financing in large blocks. Mr. Crunden's exhibit contains many small utility issues which have only a limited market. Out of a total of 291 issues listed in his exhibit, 141 represent loans of $2,000,000 or less. To the extent that these small issues were included in his exhibit, they have operated to raise the weighted average cost of capital to which he testified to a level higher [fol. 11278] than should be considered in the financing of so large a utility as The Ohio Bell Telephone Company.

When the inquiry is confined to high grade bonds of maturities of 20 years and over, and further limited to issues of $7,500,000 and over, the cost of capital is seen to be materially lower than that indicated by the miscellaneous list under analysis. The following table contains a classification of such issues placed during 1925 and the first eight months of 1926:

Security Issues of $7,500,000 and Over Maturing in Twenty Years and Over with Rating of A or Higher

(Exclusive of Telephone Issues)

Company	Type of security	Amount of issue	Period to Maturity (years)	Price to investor	Yield to investor	Moody's investment rating
	1925 Issues					
Consolidated Gas Company of New York	Debentures	$50,000,000	20	$100.00	5.50	Aa
Niagara, Lockport & Ontario Power Company	First and Refunding Mortgage, "A"	15,000,000	30	98.50	5.10	Aa
Pacific Gas & Electric Company	First and Refunding Mortgage, "D"	10,000,000	30	95.25	5.32	Aa
Consolidated Gas, Electric Light & Power Company of Baltimore	First and Refunding Mortgage, "F"	9,000,000	40	100.50	4.97	Aa
Detroit Edison Company	General and Refunding Mortgage, "B"	8,000,000	30	99.50	5.03	Aa
Indiana & Michigan Electric Company	First and Refunding Mortgage	8,000,000	30	95.50	5.30	A
Pennsylvania Power & Light Company	First and Refunding Mortgage, "D"	8,000,000	28.5	95.50	5.31	A
Oklahoma Gas & Electric Company	First Mortgage, "A"	23,500,000	25	95.00	5.37	A
Philadelphia Rapid Transit Company	Bonds	8,975,000	37	99.00	6.07	A
Philadelphia Suburban Water Company	First Mortgage	10,000,000	30	97.50	5.17	A
Massachusetts Gas Companies	Bonds	18,000,000	20	98.50	5.63	A
Northern States Power Company	First Lien and General Mortgage, "B"	8,500,000	25	100.00	5.50	A
		176,975,000				
Weighted Average Yield, %					5.38	
	1926 Issues					
Commonwealth Edison Company	First Mortgage and Collateral Bonds, "C"	15,000,000	30	93.00	4.95	Aaa
Buffalo General Electric Company	General and Refunding Mortgage	10,000,000	30	99.00	5.05	Aa
Carolina Power & Light Company	First and Refunding Mortgage	18,000,000	30	97.75	5.15	Aa
Pacific Gas & Electric Company	First and Refunding Mortgage, "D"	10,000,000	29	98.50	5.10	Aa
Cumberland County Power & Light Company	First Mortgage	9,000,000	30	94.50	4.85	Aa
Detroit Edison Company	General and Refunding Mortgage, "B"	15,000,000	29	101.50	4.90	Aa
West Penn Power Company	First Mortgage	18,800,000	40	100.50	5.00	Aa
Connecticut Power & Light Company	First and Refunding Mortgage, "C"	8,000,000	30	95.25	4.80	Aa

Security Issues of $7,500,000 and Over Maturing in Twenty Years and Over with Rating of A or Higher

(Exclusive of Telephone Issues—Continued

Company	Type of security	Amount of issue	Period to Maturity (years)	Price to investor	Yield to investor	Moody's investment rating
Florida Power & Light Company	First Mortgage	30,000,000	28	93.50	5.45	A
Florida Power & Light Company	First Mortgage	12,000,000	28	95.00	5.35	A
Pennsylvania Power & Light Company	First and Refunding Mortgage, "D"	10,000,000	27	98.50	5.10	A
Public Service Company of Northern Illinois	First Lien and Refunding Mortgage, "C"	7,500,000	40	98.50	5.08	A
Appalachian Electric Power Company	First and Refunding Mortgage	35,000,000	30	97.00	5.20	A
Ohio Power Company	First and Refunding Mortgage, "D"	9,635,000	30	93.00	4.95	A
Public Service Corporation of New Jersey	Secured Bonds	15,000,000	30	99.00	5.57	A
Southern California Edison Company	Refunding Mortgage	40,000,000	25	98.50	5.10	A
Central Power & Light Company	First Mortgage	14,500,000	30	96.00	5.25	A
		277,135,000				
Weighted Average Yield, %					5.14	

[fol. 11280] The above table shows that during 1925, public utilities, exclusive of telephone companies, borrowed on high grade long term maturities and in amounts of $7,500,000 and over, a total of $176,975,000 at a weighted average yield to the investor of 5.38%. During the first eight months of 1926, securities of the same class were sold to the amount of $277,135,000, with a weighted average yield of 5.14%. These yields are in each instance materially lower than the weighted average yield when small and medium sized issues are included.

The following table shows the issues of the American Telephone & Telegraph Company and its subsidiaries for the years 1922 to 1925 inclusive, and the first eight months of 1926:

[fol. 11281]

Security Issues of $7,500,000 and Over Maturing in Twenty Years and Over

(Issues of American Telephone & Telegraph Company and Its Subsidiaries)

Company	Type of security	Amount of issue	Period to Maturity (years)	Price to investor	Yield to investor	Moody's investment rating
	1922 Issues					
New England Telephone & Telegraph Company	First Mortgage	$35,000,000	30	$97.50	5.15	Aaa
Pacific Telephone & Telegraph Company	Refunding Mortgage	25,000,000	30	94.00	5.40	A
	1923 Issues					
The Bell Telephone Company of Pennsylvania	First and Refunding Mortgage	35,000,000	25	98.50	5.10	Aaa
Illinois Bell Telephone Company	First and Refunding Mortgage	50,000,000	33	95.25	5.30	Aa
American Telephone & Telegraph Company	Debentures	100,000,000	20	98.50	5.63	Aa
	1924 Issues					
Southwestern Bell Telephone Company	First and Refunding Mortgage, "A"	50,000,000	30	93.50	5.45	Aa
	1925 Issues					
American Telephone & Telegraph Company	Debentures	125,000,000	35	95.00	5.32	Aa
The Bell Telephone Company of Pennsylvania	First and Refunding Mortgage, "C"	50,000,000	35	100.00	5.00	Aaa
The Bell Telephone Company of Canada	First Mortgage, "A"	15,000,000	30-1/4	98.00	5.13	Aaa
	1926 Issues					
New England Telephone & Telegraph Company	First Mortgage, "B"	40,000,000	35	94.50	4.80	Aaa

Vol. XI

TRANSCRIPT OF RECORD

Supreme Court of the United States

OCTOBER TERM, 1936

No. 539

THE OHIO BELL TELEPHONE COMPANY,
APPELLANT,

vs.

THE PUBLIC UTILITIES COMMISSION OF OHIO

APPEAL FROM THE SUPREME COURT OF THE STATE OF OHIO

FILED NOVEMBER 20, 1936.

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VOL. XI.

INDEX.

	Original	Print
Proceedings before Public Utilities Commission of Ohio, No. 3307 and consolidated proceedings—Continued.		
Exhibits from Company-Wide Case, No. 3307—Continued.		
Heiss Exhibits:		
9—License Contract of July 24, 1930	11302	6794
10—A. T. & T. Co. Estimate of Costs Incurred in Rendering License Contract Service—Amounts Received for License Contract Services—1923-1930	11316	6804
11—A Summary of Heiss Ex. No. 10	11318	6805
12 to 19, inc.—A. T. & T. Co. I. C. C. Annual Report Schedules and Prescribed Accounts in which Estimated Costs of Rendering License Contract Services are Contained—1923-1930	11319	6806
20 to 27, inc.—A. T. & T. Co. Estimated Cost to O. B. T. Co. of Services under the License Contract based on an apportionment of total License Payments by all Companies—1923-1930	11327	6814

JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., JANUARY 18, 1937.

—6815-C

Proceedings before Public Utilities Commission of Ohio, No. 3307 and consolidated proceedings—Continued.
Exhibits from Company-Wide Case, No. 3307—Continued.

	Original	Print
Hogan Exhibits:		
3—Unit Costs—Exchange and Toll U. G. Conduit. Comparison of paving over conduit and manholes, including removing, temporary repaving and permanent paving. Cost per Square Yard	11336	6818
5—Exchange and Toll Conduit and Manholes, including subsidiary conduit—June 30, 1925	11348	6826
9—Reproduction Cost, O. B. T. Property as of June 30, 1925, Outside Plant	11372	6838
10—Comparison, Hogan v. Allensworth, Outside Plant of O. B. T. Co. as of June 30, 1925	11421	6868
Kositzky Exhibits:		
A-1—List of general engineering, commercial and traffic circulars and specification	11424	6869
A-20—List of letters from American Company with respect to problems of O. B. T. Co.	11462	6908
A-21—List of trips of American Co. representatives to O. B. T. Co. and of trips of representatives of Ohio Company to American Co. at New York	11463	6909
A-31—List of Services rendered O. B. T. Co. by A. T. & T. Co.	11464	6910
A-32—Evaluation of Instrument Service	11465	6911
A-33—Evaluation of Services due to new developments	11466	6912
A-34—Evaluation of savings in first cost and in annual charges	11467	6913
A-35—Summary of savings due to items of development work	11468	6414
McBerty Exhibits:		
1—W. E. Co. Prices to Associated Company for Telephone apparatus (omitted in printing)	11469	
2—Comparison of shop costs with list prices as of July 1, 1924, January 1, 1925, and July 1, 1925, for apparatus listed in Cox Exhibit A-2 (omitted in printing)	11471	
3—Comparison of Appraisals of Central Office Equipment, Account #221 (omitted in printing)	11492	
Morse Exhibits:		
1—Comparison of Revenue, Expenses and Profit and Loss per station of O. B. T. Co. with other large telephone companies—1925	11498	6914

Proceedings before Public Utilities Commission of Ohio, No. 8307 and consolidated proceedings—Continued.
Exhibits from Company-Wide Case, No. 8307—Continued.

	Original	Print
Morse Exhibits:—Continued		
5—Reserve for Accrued Depreciation, O. B. T. Co., September 21, 1921 to December 31, 1925	11496	6914
12—Net Additions to property, July 1, 1925, to December 31, 1926	11497	6915
13—Reserve for Accrued Depreciation, year 1926	11498	6916
14—Sources and Application of Funds	11499	6918
15—Analysis and Distribution of Licensee Revenue—Dr.	11500	6919
Myers Exhibits:		
1—Building Appraisals	11501	6919
3—Present condition of Buildings	11512	6926
Rhodes Exhibits:		
A-1—Organization Charts of Dept. of D. & R. of A. T. & T. Co. (omitted in printing)	11516	
A-2—Organization Charts of Dept. of O. & E. of A. T. & T. Co. (omitted in printing)	11522	
A-4—List of General Engineering Circulars, etc., sent to O. B. T. Co. by American Co.	11529	6928
A-5—List of Development and Research Bulletins sent to O. B. T. Co. by American Co.	11542	6939
A-6—List of Specifications sent O. B. T. Co.	11548	6943
Schneider Exhibits:		
1—Routine for property additions and deductions as prescribed by I. C. C.	11551	6946
2—Study of time required to build Plant	11695	7114
3—Cost of Establishing Business as of June 30, 1925	11703	7121
4—Annual Rates of Depreciation	11853	7229
5—Study of Depreciation—Central Office Equipment	11854	7231
6—Study of Depreciation—Station Apparatus	11855	7232
7, 8 & 9—Study of Depreciation—Station Apparatus, etc.	11856	7233
10—Study of Depreciation—Exchange and Toll Pole Lines	11859	7236
11—Study of Depreciation—Exchange and Toll Aerial Cable	11860	7237
12—Study of Depreciation—Exchange and Toll Aerial Wire	11861	7238
13—Study of Depreciation—Exchange and Toll U. G. Cable	11862	7239
20—Cuyahoga Tel. Co. Valuation—Computation of General Overheads	11863	7240
21—Annual Rates of Depreciation for Each Class of Plant and Equipment	11864	7241

	Original	Print
Proceedings before Public Utilities Commission of Ohio, No. 3307 and consolidated proceedings—Continued.		
Exhibits from Company-Wide Case, No. 3307—Continued.		
Stephens Exhibits:		
1—List of Exchanges Unified	11865	7242
2—Map of Exchanges Inspected—1925	11866	7244
4—List of Buildings Inspected—1925	11867	7245
5—Per cent condition of property inspected other than buildings	11876	7256
Sloan Exhibit:		
A-1—Appraisal O. B. T. Co. Property, June 30, 1925	11877	7256
Spring Exhibit:		
1—Income Statement O. B. T. Co. Year 1926	12018	7391
Uprichard Exhibits:		
1—Book cost of land, Acct. 211, June 30, 1925	12020	7392
1-A—Book cost of land, Acct. 111, June 30, 1925	12024	7395
2—Book Cost of Fixed Capital and Construction work in Progress	12025	7396
3—Book Cost of Gross and Net Additions	12026	7397
4—Capital Stock and Long Term Debt	12027	7397
5—Number of employees by departments	12028	7398
6—Summary of General and Specific Accounting and Statistical Services rendered by American Company	12029	7399
6A—List of Accounting Circulars, Bulletins and letters	12030	7400
6B—Other General Accounting Services	12032	7401
6C—List of Certain Specific Services	12033	7401
6D—List of Certain Statistical Services	12034	7402

[fol. 11282] It is important to note that in both 1925 and 1926 the lowest cost, or in other words the most favorable financing, was obtained by subsidiaries of the American Telephone & Telegraph Company. While the average cost of long term financing for large issues in 1925 was 5.38%, The Bell Telephone Company of Canada sold first mortgage bonds to the amount of $15,000,000, at a price yielding the investor 5.13%, while The Bell Telephone Company of Pennsylvania sold $50,000,000 of first and refunding mortgage bonds at a price yielding the investor 5%. In the same year the American Telephone & Telegraph Company sold $125,000,000 of debenture bonds at a price yielding the investor 5.32%. When it is realized that the issue of the parent company is not secured by mortgage and that it is preceded by numerous issues of collateral trust and convertible bonds, the ability to borrow capital on a 5.32% basis is a tribute to the high credit and financial strength of that company. In 1926, the New England Telephone & Telegraph Company sold $40,000,000 of first mortgage bonds at a price yielding the investor 4.8%, whereas the weighted average yield of large, high grade issues of other utilities was 5.14%. Similar favorable results are disclosed by the details covering extensive telephone utility financing in the years immediately preceding. The cost of money to telephone companies has for many years been substantially below the average cost of money as reflected by the yield of miscellaneous new issues of all classes of utilities.

It thus appears from the analysis of Mr. Crunden's testimony that of all the issues listed in his exhibit, 29 must be rejected because they are of a character which can have no bearing on the subject matter under consideration; 44 issues must be rejected because they represent more or less urgent and short term financing with maturities of less than 10 years, and only 171 represent long term financing with maturities of 20 years or over. Of the above 171 long term issues, only 71 have a rating of Aaa, Aa or A. Assuming that the bonds of The Ohio Bell Telephone Company would be accorded at least an A rating, the lowest rating given to any of the bonds of the other subsidiary companies of the American Telephone & Telegraph Company, 142 issues out of a total of 237 are of a lower rating and therefore

give little or no indication of the cost of capital for financing with such high grade securities as may be assumed in the financing of a large subsidiary of the American Telephone & Telegraph Company.

Credit Position of The Ohio Bell Telephone Company

In a study of what constitutes a reasonable return for [fol. 11283] The Ohio Bell Telephone Company, it is impossible in an investment sense to separate it from the American Telephone & Telegraph Company, for it is a matter of common knowledge that the high rating of the securities of the Bell subsidiary telephone companies has been brought about largely by the strength and financial resources of the parent company. The strong credit position which has developed out of the relationship between the parent and operating companies is described in the address of David F. Houston, President of the Bell Telephone Securities Company of New York City, delivered before the Investment Bankers Association of America at its Twelfth Annual Convention, held October 19, 1923, where he stated as follows:

"The American Telephone and Telegraph Company is the parent company of the Bell System, in which there are twenty-six associated companies. It owns directly or indirectly over 90% of the capital stock of the associated companies. It owns also nearly all the voting stock of the Western Electric Company. It owns directly and operates the long distance lines and owns the telephone instruments used by the associated companies; and it owns, controls, or is licensed under six thousand United States letters patent and applications.

The book cost of the plant of the Bell System—not its value, which is higher—is approximately $1,900,000,000; and its surplus and reserves are over $630,000,000.

The American company and its associated companies have always pursued a sound and conservative business policy. They have always retained a considerable part of their earnings in the business; in 1922, the associated companies retained twenty per cent of their net income.

These associated companies earned in 1922 5.6 per cent on the book cost of their plant. They would have had to earn only 4.7 per cent to make it possible for the American Telephone Company to pay its 9 per cent dividend; and in

that year the American Telephone Company earned 11.14 per cent, which was greater than the average earnings for ten years; and its earnings are now satisfactory on its increased capital.

For ten years the American Telephone Company has earned its interest charges more than four and one-half times; and this year it is earning them more times than that.

It has had an unbroken dividend record for over forty years. It has never passed a dividend; and its record for prompt payment of interest and principal of its indebtedness is almost unique."

That the powerful financial position of the parent company and its subsidiaries has been materially strengthened since that time is amply borne out by a comparison of their financial statements for the year referred to in Mr. Houston's address and for the year ending December 31, 1925. The comparative income accounts of the parent company for these years are as follows:

[fol. 11284]

Gross Revenues:	Year ended Dec. 31, 1922	Year ended Dec. 31, 1925	Increase	Per cent Increase
Dividends	$44,972,929	$75,395,527	$30,422,596	67.6
Interest	12,509,901	18,528,762	6,018,861	48.1
Telephone Operating Revenues	65,324,890	86,534,624	21,209,734	32.4
Total Gross	122,807,720	180,458,913	57,651,198	46.9
Operating Expenses	41,139,280	51,422,579	10,283,299	25.0
Net Earnings	81,668,440	129,036,334	47,367,894	58.0
Fixed Charges	15,498,012	21,631,288	6,133,276	39.6
Surplus After Charges	66,170,428	107,405,046	41,234,618	62.3
Margin of Safety	81%	83%		
Dividends Paid	52,971,252	81,044,426	28,073,174	53.0
Reserve	5,000,000	6,000,000	1,000,000	20.0
Final Surplus	8,199,176	20,360,620	12,161,444	148.3
Earned per Share	11.14	11.79		
Ratio of Net Earnings to Fixed Charges	5.2 to 1	6 to 1		
Capital Stock	715,083,854	949,170,350	234,086,496	32.7
Funded Debt	226,604,800	387,692,600	161,087,800	71.1
Total	941,688,654	1,336,862,950	395,174,296	42.0

This table shows an increase in gross revenues during this period of $57,651,193, or 46.9%, while the operating expenses increased only $10,283,299, or 25%. The net earnings before fixed charges increased $47,367,894, or 58%, and surplus after fixed charges increased $41,234,618, or 62.3%. The amount earned per share increased from $11.14 in 1922, to $11.79 in 1925. In 1922 the fixed charges were earned 5.2 times while in 1925 they were earned approximately six times.

The foregoing analysis indicates that the financial position of the parent company has been materially strengthened since 1922. This is reflected in greater earnings per share; materially increased credits to surplus, and relatively greater earnings on the capital invested. Because of these conditions the cost of capital to The Ohio Bell Telephone Company should be computed on the basis of a capital structure that is correct in principle and related to the value of this company's property as ascertained by the proper authorities at this time. With the amount of capital limited to the fair value of the property and with the existing relationship with the American Telephone & Telegraph [fol. 11285] Company, a high rating for such securities would be certain.

Credit Position of Bell Telephone Subsidiaries

The best evidence of the present cost of capital to this utility is found in instances of financing by similar corporations involving the sale of securities having an investment rating of the character of those which this company would issue. Evidence on this subject is found in the investment market in the sale of the following subsidiary Bell telephone company securities during the last four years:

Company	Amount	Per cent yield to investor	Moody's rating
Bell Telephone Company of Pennsylvania....	$35,000,000	5.10	Aaa
Illinois Bell Telephone Company.....	50,000,000	5.30	Aaa
Bell Telephone Company of Pennsylvania....	50,000,000	5.00	Aaa
New England Telephone & Telegraph Company	40,000,000	4.80	Aaa

The senior financing of the above Bell telephone subsidiaries from 1922 to 1926, aggregating $175,000,000, was sold on a basis to yield the investor a weighted average return of 5.06%. Since these rates reflect the results of practical financing accomplished under existing conditions and since

the parent company aiding in such undertakings is the strongest of holding companies, the public should receive the benefit of the low capital cost which results from the financial relationship for which the subsidiary company in this instance makes payment through its licensee contract. This rate also compares favorably with the cost of borrowed capital to other large and well managed utilities not identified with the Bell telephone interests, but having a scientific capital structure. Allowing for the amortization of discount, commissions, sales expense and other costs incidental to the issuance of bonds which, according to the testimony of Mr. Crunden in this case, range from .25% to .33%, and are not reflected in the rate of yield to the investor, the gross cost of capital raised by bond issues of The Ohio Bell Telephone Company in the investment market which has obtained during the last few years may reasonably be placed at 5.35%.

That the above favorable financing is characteristic of the Bell telephone system is shown by the following table in which all the outstanding bond issues of the leading subsidiaries of the American Telephone & Telegraph Company have been classified according to Moody's 1926 investment rating:

[fol. 11286]

Bell Subsidiary Companies	Number of bond and note issues	Moody's investment rating		
		Aaa	Aa	A
American Telephone & Telegraph Co.	7	3	4	..
The Chesapeake & Potomac Telephone Co. (D. C.)	1	1	..	..
The Chesapeake & Potomac Telephone Co. of Virginia	1	..	1	..
Illinois Bell Telephone Company	1	1	..	..
Michigan Bell Telephone Company	4	1	3	..
New England Telephone & Telegraph Co.	4	4	..	..
New York Telephone Company	9	9	..	..
Bell Telephone Company of Pennsylvania	4	4	..	..
Ohio Bell Telephone Company	2	2	..	..
Pacific Telephone & Telegraph Co.	7	..	3	4
Southern Bell Telephone & Telegraph Co.	1	1	..	..
Southern New England Telephone Co.	1	1	..	..
Southwestern Bell Telephone Co.	11	4	7	..
Western Electric Company, Inc.	1	1	..	..
Total	54	32	18	4

Proper Capital Structure

General:

With the above data it is possible to design a capital structure applicable to The Ohio Bell Telephone Company

under the conditions which now obtain. The true requirements for interest, dividends and surplus show what rate of return on the fair value of the property is necessary to enable the company to attract capital in sufficient amounts to meet all requirements. The proper balance between bonds and stock is not a matter of opinion, but is indicated by the relative proportion of each in the capital structures of the leading railroads and the larger companies of the different classes of public service corporations. It is obviously to the advantage of the public that the financial structure of a utility shall be so arranged that the company will obtain the full benefit of its credit position. To this end, as large a proportion of its capital requirements as is reasonably safe and consistent should be raised through the sale of bonds, while the remainder is raised by the sale of preferred and common stock.

Railroads and Public Utilities Generally:

The following table shows the outstanding capital of the leading railroads and public utilities, the distribution of such capital between bonds and shares, and the percentage relation of each such class to the total, fifteen typical corporations of each group having been selected for the purpose of showing the proportion of each class of capital which practical operations and economy have prescribed:

Division of Corporate Capital Between Bonds and Share Capital, December 31, 1924

Company	Amount of securities outstanding			Per cent of total		
	Bonds	Preferred Stock	Common Stock	Bonds	Preferred Stock	Common Stock
Railroads						
Chesapeake & Ohio Railway Company	$223,905,324	$12,558,500	$67,254,725	74.5	4.0	21.4
Atchison, Topeka & Santa Fe Railway Co	275,933,158	124,172,800	232,409,500	43.6	19.6	36.8
Baltimore and Ohio Railroad Co	574,004,187	58,863,181	151,945,428	73.1	7.5	19.3
Chicago, Burlington & Quincy Railroad Co	212,300,000	.....	170,839,100	55.4	....	44.6
Chicago & North Western Railway Co	258,586,900	22,395,000	145,152,500	60.7	5.2	34.1
Norfolk & Western Railway Co	118,628,800	22,992,300	134,794,300	42.9	8.3	48.8
Illinois Central Railroad Co	314,654,269	20,997,480	120,826,792	68.9	4.6	26.5
New York Central Railroad Co	776,916,391	.....	304,836,835	71.8	....	28.2
Northern Pacific Railway Co	318,649,000	.....	248,000,000	56.2	....	43.8
Great Northern Railway Co	316,082,815	.....	249,477,150	55.9	....	44.1
Pennsylvania Railroad Co	619,621,244	.....	499,173,400	55.4	....	44.6
Southern Railway Co	295,741,700	60,000,000	120,000,000	62.2	12.6	25.2
Union Pacific System	415,732,450	99,543,500	222,293,100	56.4	13.5	30.1
Delaware & Hudson Co	74,174,400	.....	42,502,600	63.6	....	36.4
Louisville & Nashville Railroad Co	246,079,285	.....	117,000,000	67.7	....	32.3
Total	5,051,009,823	421,522,761	2,826,505,430	60.9	5.1	34.0
Gas Companies						
Brooklyn Union Gas Co	22,828,200	.....	24,150,800	48.6	....	51.4
Citizens Gas Co. of Indianapolis	4,750,000	1,000,000	2,000,000	61.3	12.9	25.8
Peoples Gas Light & Coke Co	51,927,000	.....	38,500,000	57.4	....	42.6
Portland Gas & Coke Co	10,145,000	5,338,500	3,000,000	54.9	28.9	16.2
Washington Gas Light Co	9,199,612	.....	2,600,000	78.0	....	22.0
Southern California Gas Co	15,296,000	1,682,700	6,000,000	66.6	7.3	26.1
Milwaukee Gas Light Co	9,631,000	1,982,900	5,500,000	56.3	11.6	32.1
Kansas City Gas Co	2,439,000	5,817,000	812,500	26.9	64.1	9.0
Providence Gas Co	2,172,000	.....	9,205,000	19.1	....	80.9
Brooklyn Borough Gas Co	1,737,000	492,100	1,000,000	53.8	15.2	31.0
Kings County Lighting Co	5,000,000	2,281,800	2,000,000	53.9	24.6	21.5
Seattle Lighting Co	9,740,500	1,000,000	3,000,000	70.9	7.2	21.8
Laclede Gas Light Co	27,500,000	2,500,000	10,700,000	67.6	6.1	26.3
Detroit City Gas Co	14,430,000	.....	9,507,460	60.3	....	39.7
Equitable Illuminating Gas Light Company of Philadelphia	7,500,000	3,125,000	3,125,000	54.5	22.7	22.7
Total	194,295,312	28,220,000	121,101,660	57.0	7.4	35.6

Electric Light and Power Companies						
Pennsylvania Water & Power Co	$14,801,000	$.....	$10,746,200	57.9	....	42.1
Commonwealth Edison Co	89,774,000	.....	84,971,800	51.4	....	48.6
Mississippi River Power Co	18,432,400	8,232,375	16,000,000	43.2	19.3	37.5
Brooklyn Edison Co., Inc	45,696,000	.....	59,754,400	43.3	....	56.7
Philadelphia Electric Co	67,739,700	5,741,800	59,307,450	51.0	4.3	44.7
Cleveland Electric Illuminating Co	35,000,000	.....	27,650,900*	55.9	....	44.1
Union Electric Light & Power Co. (Missouri)	25,394,000	9,002,800	13,000,000	53.6	19.0	27.4
Detroit Edison Co	75,363,600	.....	61,148,100	55.2	....	44.8
Duquesne Light Co	41,738,500	40,000,000	20,000,000	41.0	39.3	19.7
Niagara Falls Power Co	37,434,907	16,649,900	17,910,500	52.0	23.1	24.9
Southern California Edison Co	114,600,100	29,172,500	46,924,672	60.1	15.3	24.6
New England Power Co	14,729,000	6,591,800	8,000,000	50.2	22.5	27.3
Scranton Electric Co.**	6,125,000	2,859,200	2,500,000	53.3	24.9	21.7
Nebraska Power Co. (Omaha)	12,050,000	5,600,000	5,000,000	53.2	24.7	22.1
Buffalo General Electric Co	10,275,300	.....	14,747,700	41.0	....	59.0
Total	609,153,507	123,850,375	447,661,722	51.6	10.5	37.9
Joint Gas and Electric Companies						
Consolidated Gas, Electric Light & Power Co. of Baltimore	57,618,500	.....	30,319,921*	65.5	....	34.5
Rochester Gas & Electric Co	23,499,500	8,482,300	7,248,200	59.9	21.6	18.5
Pacific Gas & Electric Co	153,357,300	54,464,412	42,805,931	61.2	21.7	17.1
Public Service Co. of Northern Illinois	54,580,600	15,355,900	21,186,000	59.9	16.9	23.2
Los Angeles Gas & Electric Corp	44,759,500	12,903,700	12,500,000	63.8	18.4	17.8
Louisville Gas & Electric Co	29,140,000	20,015,160	6,458,500	52.4	36.0	11.6
Great Western Power Co. of California	46,495,650	7,873,184	27,500,000	56.8	9.6	33.6
Consumers Power Co. (Michigan)	51,189,400	28,332,700	17,804,360	52.6	29.1	18.3
Adirondack Power & Light Co	29,240,100	10,637,900	9,269,200	59.5	21.6	18.9
Utica Gas & Electric Co	11,973,000	5,837,200	4,000,000	54.9	26.8	18.3
San Diego Consolidated Gas & Electric Co	11,368,000	6,292,500	3,032,500	54.9	30.4	14.6
St. Paul Gas Light Co	9,150,000	1,450,000	4,350,000	61.2	9.7	29.1
Dayton Power & Light Co	10,974,000	6,500,000	3,058,000	58.5	31.7	14.9
Toledo Edison Co	19,565,400	7,537,200	13,878,000	47.7	18.4	33.8
Cincinnati Gas & Electric Co	28,459,000	.....	35,395,000	44.5	....	55.4
Total	581,369,950	185,682,096	236,797,552	57.8	18.4	23.7
Grand Total of Public Utilities	1,384,818,769	334,752,471	807,560,934	54.8	13.2	32.0
Grand Total of Railroads and Public Utilities	6,435,828,592	756,275,232	3,634,066,364	59.4	7.0	33.6

* Includes preferred stock.
** As of April 30, 1925.

[fol. 11289] The conclusion indicated by the above table may be condensed as follows:

Group	Distribution of Capital—Per Cent		
	Bonds	Preferred Stock	Common Stock
Railroads	60.9	5.1	34.0
Gas Companies	57.0	7.4	35.6
Electric Light and Power Companies	51.6	10.5	37.9
Joint Gas and Electric Companies	57.8	18.4	23.7
Average of Public Utilities	54.8	13.2	32.0
Average of Railroads and Public Utilities	59.4	7.0	33.6

The relatively larger proportion of total capital raised through the issuance of bonds has not operated to impair the value of the bonds for investment purposes, nor has it operated to make more difficult the sale of preferred and common stock. On the contrary, the various bond and note issues of the companies represented in the preceding tabulations receive approximately as high rating as securities of the same form of the subsidiaries of the American Telephone & Telegraph Company.

The table below shows the classification of all the bond and note issues of each of the corporations appearing in the foregoing table, these issues being segregated according to Moody's investment rating.

Group	Total Issues	Moody's investment rating				
		Aaa	Aa	A	Baa	Ba
Railroads	242	197	32	12	1	..
Gas Companies	39	3	14	17	4	1
Electric Light and Power Companies	65	22	30	13	..	..
Joint Gas and Electric Companies	119	35	42	38	4	..
Total	465	257	118	80	9	1

The details entering into the above table are set forth in the following two pages:

[fol. 11290] Ratings of Bond and Note Issues of Leading Railroads and Public Utilities

Company	Number of Bond and Note Issues	Moody's investment rating				
		Aaa	Aa	A	Baa	Ba
Railroads						
Chesapeake & Ohio Railway Company	19	5	14	..	..	..
Atchison, Topeka & Santa Fe Railway Co	13	13	..	..	..	..
Baltimore & Ohio Railroad Co	24	10	6	7	1	..
Chicago, Burlington & Quincy Railroad Co	5	5	..	..	..	..
Chicago & North Western Railway Co	21	18	..	3	..	..
Norfolk & Western Railway Co	10	10	..	..	..	..
Illinois Central Railroad Co	25	24	1	..	..	..
New York Central Railroad Co	27	26	1	..	..	..
Northern Pacific Railway Co	11	6	5	..	..	..
Great Northern Railway Co	9	8	1	..	..	..
Pennsylvania Railroad Co	30	30	..	..	..	..
Southern Railway Co	14	10	2	2	..	..
Union Pacific System	5	5	..	..	..	..
Delaware & Hudson Co	5	3	2	..	..	..
Louisville & Nashville Railroad Co	24	24	..	..	..	..
Total	242	197	32	12	1	..
Gas Companies						
Brooklyn Union Gas Co	5	1	1	2	1	..
Citizens Gas Co. of Indianapolis	2	..	1	1	..	..
Peoples Gas Light & Coke Co	7	..	1	4	2	..
Portland Gas & Coke Co	3	1	..	2	..	..
Washington Gas Light Co	2	..	1	1	..	..
Southern California Gas Co	4	..	1	3	..	..
Milwaukee Gas Light Co	1	..	1	..	..	..
Kansas City Gas Co	1	..	1	..	..	..
Providence Gas Co	1	..	1	..	..	..
Brooklyn Borough Gas Co	2	..	2	..	..	..
Kings County Lighting Co	3	..	1	2	..	..
Seattle Lighting Co	3	..	..	1	1	1
Laclede Gas Light Co	2	..	1	1	..	..
Detroit City Gas Co	2	..	2	..	..	..
Equitable Illuminating Gas Light Co. of Philadelphia	1	1	..	..	..	..
Total	39	3	14	17	4	1
[fol. 11291] **Electric Light and Power Companies**						
Pennsylvania Water & Power Co	2	..	1	1	..	..
Commonwealth Edison Co	5	5	..	..	..	..
Mississippi River Power Co	2	..	1	1	..	..
Brooklyn Edison Co., Inc	5	3	2	..	..	..
Philadelphia Electric Co	5	..	5	..	..	..
Cleveland Electric Illuminating Co	3	2	1	..	..	..
Union Electric Light & Power Co. (Missouri)	4	2	2	..	..	..
Detroit Edison Co	10	2	4	4	..	..
Duquesne Light Co	3	1	2	..	..	..
Niagara Falls Power Co	5	4	1	..	..	..
Southern California Edison Co	12	2	5	5	..	..
New England Power Co	2	..	1	1	..	..
Scranton Electric Co	1	..	1	..	..	..
Nebraska Power Co. (Omaha)	3	..	2	1	..	..
Buffalo General Electric Co	3	1	2	..	..	..
Total	65	23	30	13	..	..

Ratings of Bond and Note Issues of Leading Railroads and Public Utilities

Company	Number of Bond and Note Issues	Moody's investment rating: Aaa	Aa	A	Baa	Ba
Joint Gas and Electric Companies						
Consolidated Gas, Electric Light & Power Co. of Baltimore	10	4	6	..	..	..
Rochester Gas & Electric Co.	5	2	3	..	..	..
Pacific Gas & Electric Co.	29	24	5	..	..	..
Public Service Co. of Northern Illinois	10	..	4	6	..	..
Los Angeles Gas & Electric Corp.	12	1	2	9	..	..
Louisville Gas & Electric Co.	5	..	1	3	1	..
Great Western Power Co. of California	10	1	5	3	1	..
Consumers Power Co. (Michigan)	9	..	5	4	..	..
Adirondack Power & Light Co.	5	..	1	2	2	..
Utica Gas & Electric Co.	6	3	..	3	..	..
San Diego Consolidated Gas & Electric Co.	4	..	1	3	..	..
St. Paul Gas Light Co.	3	..	1	2	..	..
Dayton Power & Light Co.	3	..	2	1	..	..
Toledo Edison Co.	5	..	5	..	..	..
Cincinnati Gas & Electric Co.	3	..	1	2	..	..
Total	119	35	42	38	4	..
Grand Total of Railroads and Public Utilities	465	257	118	60	9	1

[fol. 11292] That the larger percentage of total capital raised through the sale of bonds and long time notes by railroads and public utilities, as compared with the small percentage so raised by the subsidiary corporations of the American Telephone & Telegraph Company, has not operated to reduce the attractiveness of the preferred stocks and common stocks of the railroads and utilities for investment purposes, is indicated by the favorable rating assigned to these stocks by the Moody organization. The following table shows the Moody rating for the preferred stock and the common stock of each of the railroads and public utilities embraced in the preceding table, which set forth the proportion of bonded indebtedness in the respective capital structures:

[fol. 11293] Ratings of Preferred and Common Stocks of Leading Railroads and Public Utilities

Company	Moody's Investment Rating: Preferred Stock	Common Stock
Railroads:		
Chesapeake & Ohio Railway Co.	Aa	Baa
Atchison, Topeka & Santa Fe Railway Co.	Aaa	Aa
Baltimore & Ohio Railroad Co.	Baa	Ba

	Moody's Investment Rating	
	Preferred Stock	Common Stock
Chicago, Burlington & Quincy Railroad Co.	...	Aa
Chicago & North Western Railway Co.	A	Ba
Norfolk & Western Railway Co.	Aaa	A
Illinois Central Railroad Co.	Aa	A
New York Central Railroad Co.	...	A
Northern Pacific Railway Co.	...	Baa
Great Northern Railway Co.	...	Baa
Pennsylvania Railroad Co.	...	Baa
Southern Railway Co.	A	Baa
Union Pacific System	Aaa	A
Delaware & Hudson Co.	...	Baa
Louisville & Nashville Railroad Co.	...	Aa
Gas Companies:		
Brooklyn Union Gas Co.	...	Ba
Citizens Gas Co. of Indianapolis	A and Ba	B
Peoples Gas Light & Coke Co.	...	Ba
Portland Gas & Coke Co.	Baa	(x)
Washington Gas Light Co.	...	Ba
Southern California Gas Co.	A	B
Milwaukee Gas Light Co.	A	(x)
Kansas City Gas Co.	Baa	B
Providence Gas Co.	...	Baa
Brooklyn Borough Gas Co.	Baa	Ba
Kings County Lighting Co.	Baa	Ba
Seattle Lighting Co.	Ba	...
Laclede Gas Light Co.	Baa	Ba
Detroit City Gas Co.	...	(x)
Equitable Illuminating Gas Light Co. of Philadelphia	A	Baa

(x) All or majority of shares held by holding company.

[fol. 11294] Ratings of Preferred and Common Stocks of Leading Railroads and Public Utilities

Electric Light and Power Companies:

Bell Subsidiary	Moody's Investment Rating	
	Preferred Stock	Common Stock
Pennsylvania Water & Power Co.		Baa
Commonwealth Edison Co.		A
Mississippi River Power Co.	Baa	Caa
Brooklyn Edison Co., Inc.		A
Philadelphia Electric Co.	A	Baa
Cleveland Electric Illuminating Co.	Aa	A
Union Electric Light & Power Co. (Missouri)	Baa	(x)
Detroit Edison Co.		Baa
Duquesne Light Co.	A	(x)
Niagara Falls Power Co.	A	Baa
Southern California Edison Co.	A	Baa
New England Power Co.	A	(x)
Scranton Electric Co.	A	(x)
Nebraska Power Co. (Omaha)	Baa	(x)
Buffalo General Electric Co.		A
Joint Gas and Electric Companies:		
Consolidated Gas, Electric Light & Power Co. of Baltimore	A	Baa
Rochester Gas & Electric Co.	A	(x)
Pacific Gas & Electric Co.	A	Baa
Public Service Co. of Northern Illinois	Baa	Ba
Los Angeles Gas & Electric Corp.	Baa	(x)
Louisville Gas & Electric Co.	Ba	(x)
Great Western Power Co. of California	A and Baa	(x)
Consumers Power Co. (Michigan)	A	(x)
Adirondack Power & Light Co.	Ba	(x)
Utica Gas & Electric Co.	Baa	(x)
San Diego Consolidated Gas & Electric Co.	Baa	(x)
St. Paul Gas Light Co.	Baa	(x)
Dayton Power & Light Co.	Baa	(x)
Toledo Edison Co.	A and Baa	(x)
Cincinnati Gas & Electric Co.		Baa

(x) All or majority of shares held by holding company.

11295] Bell Telephone System:

ne capital structure of the Bell subsidiary companies not follow the above segregation but reflects a smaller portion of capital raised by bond issues than in the other ups of public service corporations. The following table vs the proportion of total capital represented by bonds, nt company advances, preferred stock and common k of the leading Bell telephone subsidiaries as of De- ber 31, 1925:

[fol. 11296] Distribution of Capital Structure of Leading American Telephone & Telegraph Company Subsidiaries

Year Ending December 31, 1925

Subsidiary	Distribution of Capital Structure			
	Bonds	Advances from System Corp.	Preferred Stock	Common Stock
The Bell Telephone Company of Pennsylvania	$95,704,500	$.....	$20,000,000	$80,000,000
The Chesapeake & Potomac Telephone Co. (D. C.)	1,211,000	150,000	.....	13,000,000
The Chesapeake & Potomac Telephone Co. of Baltimore City	.....	7,200,000	3,000,000	17,174,300
The Chesapeake & Potomac Telephone Co. of Va	4,510,800	3,467,798	.....	9,000,000
The Chesapeake & Potomac Telephone Co. of W. Virginia	.....	4,955,472	.....	10,500,000
Cincinnati & Suburban Bell Telephone Co	.....	.....	.....	18,327,900
Illinois Bell Telephone Co	49,252,900	3,000,000	.....	80,000,000
Indiana Bell Telephone Co	372,100	6,622,139	.....	27,000,000
Michigan Bell Telephone Co	1,527,300	20,000,000	.....	50,000,000
Mountain States Telephone & Telegraph Co	.....	1,000,000	.....	38,429,700
New England Telephone & Telegraph Co	46,820,000	24,850,000	.....	110,462,450
New York Telephone Co	135,129,065	85,488,554	25,000,000	204,092,000
Northwestern Bell Telephone Co	.....	4,750,000	.....	65,000,000
The Pacific Telephone & Telegraph Co	71,143,800	45,187,500	82,000,000	43,000,000
Southern Bell Telephone & Telegraph Co	15,571,500	7,191,825	.....	45,000,000
Cumberland Telephone & Telegraph Co	15,762,630	8,377,626	.....	34,999,900
The Southern New England Telephone Co	1,000,000	3,000,000	.....	24,000,000
Southwestern Bell Telephone Co	56,676,100	.....	21,783,500	75,000,000
Wisconsin Telephone Co	552,200	.....	4,947,000	21,000,000
Total	495,233,895	225,330,914	156,730,500	966,996,250
Per Cent of Total	26.9	12.2	8.5	52.4

[fol. 11297] While it is the practice of Bell telephone interests to resort less to the raising of capital by the issuance of bonds than either railroads or other public utilities, the investment rating of Bell telephone subsidiary company preferred stock and common stock is no higher than the rating of similar securities of other utilities of like earning power and with relatively greater bond issues outstanding. This is explained by the fact that the margin of security of earnings and the stability of earnings are so favorable that investors are prepared to take stock in such industries having a proven earning power and established credit, even with bond issues approaching or exceeding 60% of the total capital. The following table shows the Moody investment rating for the preferred and common stocks of the leading Bell telephone subsidiary companies.

Bell Subsidiary	Moody's Investment Rating	
	Preferred Stock	Common Stock
The Bell Telephone Co. of Canada	...	Baa
The Bell Telephone Co. of Pennsylvania	A	(x)
The Chesapeake & Potomac Telephone Co. of Baltimore City	A	(x)
Cincinnati & Suburban Bell Telephone Co.	...	Baa
Mountain States Telephone & Telegraph Co.	...	Baa
New England Telephone & Telegraph Co.	...	Baa
New York Telephone Co.	Aa	(x)
The Ohio Bell Telephone Co.	Baa	(x)
The Pacific Telephone & Telegraph Co.	Baa	B
The Southern New England Telephone Co.	...	Baa
Southwestern Bell Telephone Co.	A	(x)
Wisconsin Telephone Co.	A	(x)
Western Electric Co., Inc.	Aa	(x)

[fol. 11298] The relatively low proportion of capital raised by the Bell subsidiary companies through the issuance of bonds is in part explained by the fact that with the parent company holding all or a large portion of the capital stock of the subsidiary companies it is to its own advantage that its surplus be invested as heavily as possible in stocks paying seven or eight per cent dividends instead of bonds with a much lower yield or in lower yield stocks with-

(x) All or majority of shares owned by holding company.

out voting power. Although a relatively low bonded indebtedness on each of its subsidiaries is to the financial advantage of the American Telephone & Telegraph Company, it is for the same reason to the disadvantage of the service using public. This is at once apparent when a comparison is made of two different capital structures for the same company, in one of which the capital liabilities are equally divided between bonds, preferred stock and common stock, and in the other where full advantage is taken of a high credit position and 55% of the total capital required is raised through the sale of bonds and the remainder is equally divided between preferred and common stocks. The illustration is shown below:

Bonds	33⅓% @ 5% = 1.67%		55% @ 5% = 2.75%	
Preferred Stock	33⅓% @ 7% = 2.33%		22.5% @ 7% = 1.57%	
Common Stock	33⅓% @ 8% = 2.67%		22.5% @ 8% = 1.80%	
Total		6.67%		6.12%

It will be seen from the above table that where a proper use is made of bond issues the weighted average cost of the entire capital is 6.12%, while a less desirable capital structure would occasion a net annual cost of 6.67%. For this reason the capital structures of the more important gas and electric utilities and railroads furnish a better index of a sound and economical capital structure than that advanced by Mr. Crunden who placed the limit of bonded indebtedness at approximately 35% of the total capital.

Capital Structure for The Ohio Bell Telephone Company and Cost of Money Thereunder

Proportion of Bonds and Cost of Borrowed Money:

The credit experience of other corporations justifies the assumption that approximately 55% of the total capital of a sound public utility should be raised through the sale of bonds and the remainder equally divided between preferred stock and common stock. Such a structure would provide ample protection for all classes of securities and at the same time result in a lower average cost of the capital required. On such 55% of its total capital the rate of 5.35% above described would properly apply.

[fol. 11299] Preferred Stock and Dividend Rate:

Since The Ohio Bell Telephone Company now pays seven per cent dividends on its preferred stock, this rate is accepted as proper for 22.5% of the total capital requirement to be raised by the sale of such stock.

Common Stock and Dividend Rate:

Eight per cent is generally accepted as a proper dividend on the common stocks of well managed and prosperous public utilities, and with most of the companies in such classification now paying that rate to their stockholders it is accepted as a proper rate on the common stock representing 22.5% of the total capital requirement of the company here under consideration.

Surplus Requirement:

Business operations and investment experience have demonstrated that it would be an unsound policy to dispose of the entire net earnings available for return on the investment in the form of interest and dividend payments. The attractiveness of a stock is enhanced by a record of continuous dividend payments and the reasonable assurance that there will be no interruption in the future. This stability must be provided for through surplus earnings over and above interest and divided payments. The measure of such surplus is a subject about which opinions may differ widely, but the best indication of the proper allowance for surplus for a subsidiary corporation of the American Telephone & Telegraph Company is found in the measure of surplus which that corporation has itself deemed proper to leave with its subsidiaries after the payment of fixed charges and dividends. The following table shows for the calendar year ending December 31, 1925, the net earnings of the sixteen leading subsidiary Bell telephone utilities which had a surplus remaining after payment of interest, dividends, etc., the disposition of such net earnings for interest and dividends, the dividend rates paid and the surplus remaining from the operations for the year after such disbursements.

[fol. 11800] Disposition of Net Earnings of Leading Subsidiaries of American Telephone and Telegraph Company for Year Ending December 31, 1925

Subsidiary	Net Earnings	Interest Paid	Dividends Paid	Other Disposition of Income	Surplus	Dividend Rate on Common Stock, %
The Bell Telephone Co. of Pennsylvania	$12,396,410	$4,109,451	$7,682,341	$.....	$604,618	8
The Chesapeake & Potomac Telephone Co. (D. C.)	1,153,635	69,029	1,040,000	150,000	254,606	8
The Chesapeake & Potomac Telephone Co. of Baltimore City	2,048,821	332,461	1,583,944	67,839	64,577	8
Cincinnati & Suburban Bell Telephone Co	1,534,247	9,423	1,282,953	.....	241,872	8
Illinois Bell Telephone Co	11,175,265	2,938,839	5,600,000	900,000	1,736,426	8
Indiana Bell Telephone Co	1,763,351	1,000,903	.....	118,841	643,607	..
Michigan Bell Telephone Co	5,522,940	828,610	4,000,000	400,000	294,330	8
Mountain States Telephone & Telegraph Co	3,330,884	81,589	2,690,779	100,000	958,516	7
New York Telephone Co	30,152,648	11,127,915	18,001,126	.....	1,023,607	8
Northwestern Bell Telephone Co	6,935,685	643,510	4,743,000	625,900	918,275	..
The Pacific Telephone & Telegraph Co	14,805,226	6,002,876	7,500,000	500,000	802,350	6(a)
Southern Bell Telephone & Telegraph Co	5,679,381	983,585	3,600,000	388,000	707,796	8
Cumberland Telephone & Telegraph Co	3,906,060	1,175,880	2,274,993	300,000	155,187	7
The Southern New England Telephone Co	2,467,386	257,773	1,800,000	100,000	309,613	8
Southwestern Bell Telephone Co	14,005,492	2,987,364	7,524,607	1,020,000	2,473,521	8
Wisconsin Telephone Co	2,639,133	61,595	1,910,287	100,000	561,251	8
Total	120,370,564	32,615,802	71,234,030	4,770,580	11,750,152	

Per Cent of Surplus to Interest, Dividends and Other Disposition of Income—10.82%.

(a) On 7% basis since September, 1925.

[fol. 11301] It will be noted from the above table that eleven of the sixteen companies paid dividends at the rate of 8%; two paid dividends at the rate of 7%; one paid only 6% in 1925, but increased its dividend to a 7% basis later in the year; for one company the rate cannot be accurately expressed owing to changes in the amount of capital stock during the year as well as changes in the rate; and one company paid no dividend. The sixteen companies showed combined net earnings of $120,370,564, from which they paid dividends, after fixed charges, to the amount of $71,234,030, and retained a surplus of $11,750,152. This latter amount is 10.82% of the total interest and dividend payments and other disposition of income. A somewhat smaller proportion was retained for surplus by The Ohio Bell Telephone Company after meeting its interest and dividend payments. Assuming that the experience of the sixteen companies properly measures the surplus which business prudence dictates should be retained by an old established telephone utility, there has been included in the estimated measure of return for The Ohio Bell Telephone Company an allowance for surplus of 11% of the amount to be disbursed for interest and dividend purposes.

Average Cost of Money and Necessary Rate of Return:

Summarizing the above costs of capital embraced in a well balanced capital structure, the average rate of return on the property as a whole may be stated as follows:

55.0% of investment @ 5.35%	= 2.942%	on total.
22.5% of investment @ 7.00%	= 1.575%	on total.
22.5% of investment @ 8.00%	= 1.800%	on total.
Total disbursement for interest and dividends	= 6.317%	on total.
Surplus provision at 11% of above disbursements	= .694%	on total.
Total requirement for reasonable return	7.011%	

The above computation indicates that a return of 7% on the value of the property of The Ohio Bell Telephone Company will be sufficient to attract capital in competition with other demands on the surplus investment funds in American financial centers. Such a rate is ample in view of the financial conditions which have obtained for the last two years and which, according to present indications, will continue for a considerable time in the future. It is also a

proper rate because of the high credit position of The Ohio Bell Telephone Company and the American Telephone & Telegraph Company, with which latter company it is affiliated and whose financial assistance it is entitled to receive as a matter of contract.

Wm. J. Hagenah

[fol. 11302] Company Wide Case, Heiss Exhibit No. 9

Agreement Between American Telephone and Telegraph Company and The Ohio Bell Telephone Company

Covering Services, Licenses and Privileges

July 24, 1930

[fol. 11303] This agreement, dated this 24th day of July, 1930, between American Telephone and Telegraph Company, a corporation of the State of New York, hereinafter called the "Licensor," and The Ohio Bell Telephone Company, a corporation of the State of Ohio, hereinafter called the "Licensee,"

Witnesseth:

Whereas, the Licensee as an Associated Company of the Bell System has been and is now conducting a telephone business within the territory hereinafter defined under a certain license contract with the Licensor, particularly as evidenced by memorandum thereof dated March 26, 1923 and supplements thereto; and

Whereas, the agreements of the parties hereto that telephones manufactured under the patents of the Licensor shall be purchased by the Licensee for use within said territory rather than furnished and repaired as theretofore by the Licensor makes it desirable to state and reaffirm in this instrument the license and service contract relations which continue in force between them.

Now, therefore, in consideration of the premises and of the covenants and agreements herein set forth the parties hereto agree as follows:

1. For the purposes of this agreement:

(a) The telephone business of the Licensee is the furnishing to the public for compensation of telephone service within the territory of the Licensee as hereinafter defined.

(b) An exchange means a system established to provide telephonic communication within a particular area usually within or embracing a city, town or village and environs. [fol. 11304] This system consists of one or more central offices together with the associated plant including circuits, equipment and telephones.

(c) The term "exchange service" applies to telephone service within an exchange area.

(d) The term "toll service" applies to telephone service between exchange areas.

2. The Licensee is licensed to use within its territory all telephones and all telephonic devices, apparatus, methods and systems needed for its business as defined herein which are covered by patents now or hereafter owned or controlled by the Licensor or which it may have the right to authorize the Associated Companies of the Bell System to use; but no such telephones, telephonic devices, apparatus, methods or systems shall be disposed of by the Licensee without the consent of the Licensor except to those licensed by the Licensor to use them or to manufacturers licensed by the Licensor.

The Licensee shall be protected and saved harmless by the Licensor from all actions or suits charging infringement of patents arising from the use of any telephones or telephonic devices, apparatus, methods or systems which the Licensor may recommend.

All rights not specifically granted to the Licensee remain to the Licensor.

3. The Licensor will prosecute continuously fundamental work of research, investigation and experimentation in the development of the art and science of telephony and in the development of plans, methods, systems and ideas designed to improve telephone service and to promote safety, economy and efficiency in the equipment, construction and operation of the telephone plants of the Associated Companies of the Bell System, and will direct development work by others for the production of materials and apparatus necessary for rendering the products of such work of the Licensor available for use by such Associated Companies.

[fol. 11305] The Licensee shall have the right to use and

the Licensor will render available for use by the Associated Companies of the Bell System as and when completed and standardized all products of the Licensor's fundamental work of research, investigation and experimentation, and all inventions, discoveries and patents, and all methods and systems covered by patents needed for the said business of the Licensee, and all apparatus and appliances, methods and systems embodying such inventions, discoveries and patents, and to this end, if any patent rights held by others in any such invention or discovery are necessary to make such invention or discovery available for such use, the Licensor will, in case such invention or discovery relates to telephones, acquire the requisite patent rights therein, and, in case such invention or discovery relates to other than telephones, provide suitable arrangements for making the apparatus, appliances, methods and systems embodying such invention or discovery available for use as aforesaid; provided that each such acquisition or arrangement can, in the judgment of the Licensor, be consummated on reasonable terms.

4. The Licensor will make and maintain continuously in effect adequate arrangements whereby telephones and other telephonic devices and apparatus needed for the business of the Licensee may be manufactured under all patents now or hereafter owned or controlled by the Licensor, or under which it may have the right to grant licenses to others, and whereby the Licensee may purchase such telephones, telephonic devices and apparatus for use in its territory and subject to the provisions hereof, at prices which shall be reasonable and not higher than the lowest prices charged by the manufacturer from time to time to others under similar circumstances.

[fol. 11306] 5. The Licensor will furnish to the Licensee

(a) Advice and assistance in general engineering, plant, traffic, operating, commercial, accounting (including the auditing of accounts), patent, legal, administrative and other matters pertaining to the efficient economical and successful conduct of said business of the Licensee; such advice and assistance to be given by the Licensor through conferences with its specialists and the issuance to the Licensee of data and conclusions, including bulletins, books, circular letters, and standard specifications and drawings

and through the performance of specific work in cases of unusual magnitude and complexity where such work is necessary or desirable.

(b) Advice and assistance in any financing required to be done by the Licensee in the extension, development or improvement of its telephone system within its said territory and in the general matter of its finances; aid in securing funds on fair terms, as and when needed for new construction and other expenditures, but not, at any time, to a greater extent than the then condition of the finances and credit of the Licensor may permit; active assistance in the marketing of the Licensee's securities; and such other necessary financial support and assistance in the premises as will tend to serve the best interests of both Companies.

(c) Active assistance, cooperation and support in connection with the adoption from time to time by the Licensee of such measures as will, in the judgment of the parties hereto, best protect and preserve the health and promote the well-being in employment of the employees of the Licensee and, in other ways, conserve the high quality of its service to the public through the maintenance of a stable, contented and efficient personnel.

6. The Licensor will maintain continuously an organization of specialists trained in the various branches of the work required to be done by the Licensor in rendering the foregoing services, of such numbers and possessed of such [fol. 11307] technical knowledge and experience as will enable said work to be so done as to relieve the Licensee from the necessity of attempting to perform said work for itself.

7. The Licensor will maintain continuously or cause to be so maintained proper connections between the telephone system of the Licensee and the telephone systems of the other Associated Companies of the Bell System and between places within the territory of the Licensee which the latter is not authorized to connect.

8. The Licensee shall have the right

(a) To extend to the subscribers and other patrons of the Licensee and of its connecting companies within its said territory the privilege of using, upon payment of the regular tolls therefor, the connections herein provided be-

tween its telephone system and the telephone systems of the other Associated Companies of the Bell System for telephonic communication between such subscribers and other patrons and the subscribers and other patrons of such Associated Companies and of their connecting companies in their respective territories.

(b) For the betterment of the service throughout its said territory, to extend to its connecting companies within its said territory, on such terms and conditions as it may determine, the benefit of such engineering and other technical advice and information with respect to construction, maintenance, repair and operation of plant as the Licensee may receive from the Licensor.

The Licensee shall not directly or indirectly connect with the lines of the Licensor or its appointees any telephone facilities which in the judgment of the Licensor would unduly impair the quality of the service.

9. The Licensee may enjoy any of the rights of way and similar franchises of the Licensor to construct and maintain lines, which the Licensor can permit it to use, when and so long as, in the judgment of the Licensor, it shall not [fol. 11308] interfere with the enjoyment thereof by the Licensor or its other licensees, and may, to the extent and under the conditions aforesaid, use the Licensor's overhead and underground facilities for supporting or carrying wires (both open and in cable) upon paying a pro rata share of the cost of constructing and maintaining them computed in accordance with the then existing practices of the parties or such other reasonable compensation as may be agreed upon. For trunk lines from the several exchange offices to points outside of the respective exchanges, the Licensor may enjoy all rights of the Licensee to construct and maintain lines which the Licensee can permit it to use, when and so long as, in the judgment of the Licensee, it shall not interfere with the enjoyment thereof by the Licensee or its other Licensees, and may, to the extent and under the conditions aforesaid, use the Licensee's overhead and underground facilities for supporting or carrying the Licensor's wires (both open and in cable) upon paying a pro rata share of the cost of constructing and maintaining them, computed in accordance with the then existing practices of the parties, or such other reasonable

compensation as may be agreed upon. The Licensor reserves the right to use telephones on lines connecting places in the territory of the Licensee with other places in said territory which the Licensee is not authorized to connect hereunder or with places outside said territory, or connecting places outside said territory with each other. The Licensee will allow the Licensor to connect the wires of any such lines with its said lines in order to constitute thereby a through line, of which the Licensee's lines or any part of them can form a portion or link, in order to forward through communications or messages; will make or permit to be made convenient switchboard or other connections for that purpose, and as compensation for such use of its lines and for making such connections will take a share of the through toll (terminal expenses being first deducted) pro rata according to distance, and will also allow any tele- [fol. 11309] phone exchange located outside the territory of the Licensee to be designated by the Licensor to connect with the Licensee's lines for the purpose and substantially in the manner and upon the terms herein provided in respect of such trunk line connections. In respect of all communications or messages originating on its lines and which are to be routed or forwarded over any lines of the Licensor or its appointees, the Licensee shall require the patron or subscriber to bind himself to pay the tolls thereon and to make every communication or message subject to such contracts, stipulations, and limitations of liability as the Licensor may from time to time require, in such form as it may from time to time prescribe, and will hold the Licensor harmless from all loss or expense consequent upon the Licensee's failure so to do. Whenever the consent of a commission or other public tribunal to the use by the Licensor or the Licensee of the plant or other facilities of the other is required by law, no agreement made under and pursuant to the provisions of this paragraph shall be effective until such consent is obtained.

The Licensor may enter the offices and connect with the exchanges of the Licensee any lines to points without the territory of the licensee or to points within said territory which the Licensee is not authorized to connect, in order to establish communication between patrons of such exchanges and parties at such points reached by said lines, and may there operate said lines with suitable appliances;

the Licensee will permit its patrons to use such lines and by its own operators will handle such communications or messages to and from its patrons, or make the proper switchboard or other connections for direct communication, as may be requested, and in such manner, not inconsistent with the proper conduct of its office, as the Licensor shall direct. But if the Licensor is not satisfied with the manner in which it is performed, it may establish its own offices and trunk and radiating lines for such purpose.

[fol. 11310] 10. The Licensee will cause each of its exchanges to route, over the lines of the Licensor and of such parties as the Licensor may from time to time appoint, all communications to points outside the Licensee's territory, or to points within said territory which the Licensee is not authorized to connect, originating at such exchanges, on its lines, or at the exchanges or on the lines of its connecting companies within its territory, or coming on the wires or within the control of the exchange, where the Licensor or its said appointee has wires and will accept the communications, so far as the Licensee can lawfully control the same and unless otherwise specially directed by its patrons, but the Licensee will not solicit such special directions or receive or pay tolls for transmission over other lines unless compellable by law so to do. Each such communication on which the charge is reversed shall be considered as originating at the station against which the charge is to be made.

The Licensee shall keep and furnish an account of each such communication, and shall collect and on demand pay over to the Licensor or its said appointees, respectively, the tolls for transmission beyond the exchange, according to such rates and rules as each shall establish, and shall exhibit its accounts and the tickets from which they are made, so far as may be proper to verify the same. The Licensee, in the handling of all business interchanged hereunder shall observe the Licensor's operating methods and rules from time to time established for the use of its lines and shall keep such records and furnish such reports with respect thereto as the Licensor may from time to time reasonably request.

Each exchange shall, if and when so requested by the Licensor, make proper switchboard or other connection between the lines of the Licensor or its Licensees from points without such exchange and terminating in such exchange

office, for the purpose thereby of making up a through line between points without such exchange. In respect of all the business referred to in this Article, the Licensee shall [fol. 11311] make no charge to its own subscriber or patron, but shall be entitled to the following compensation and none other. Upon communications originating at an exchange or toll station of the Licensee or of a connecting company of the Licensee within its territory and passing over the lines of the Licensor or its appointees compensation based upon the average revenue per originating message in accordance with the schedule of commissions set forth in Appendix A hereto attached and made part hereof: said compensation to cover the use of the necessary switchboard and trunking and other toll terminal plant and facilities and all the facilities and services of an exchange furnished for and in connection with such communications whether to or from such exchange, except the exchange service facilities required to establish connection between an exchange station and the toll terminal plant, for the use of which excepted facilities the Licensee is compensated by its rates for exchange service in such exchange. In case an exchange shall be required to make a switchboard connection for the purpose of making up a through line between points without such exchange, the exchange shall receive, for making such connection, with compensation as may be agreed upon.

11. In consideration of the premises and for all benefits accruing to the Licensee hereunder, the Licensee shall pay to the Licensor a sum equal to two and one-half per cent. (2½%) of the total gross earnings of the Licensee, which shall be payable in monthly installments, as herein provided, and in accordance with the established practice of the parties hereto, and shall be computed as follows: Such total gross earnings shall be computed by adding the following accounts described and defined in the Uniform System of Accounts for Telephone Companies prescribed by the Interstate Commerce Commission: Account 500 Subscribers' Station Revenues, Account 501 Public Pay Station Revenues, Account 504 Private Exchange Lines, and Account 510 Message Tolls, and by deducting from the total thereof, [fol. 11312] Account 304 Uncollectible Operating Revenues. To such gross earnings of the Licensee there shall be added an amount equal to the gross earnings, similarly computed,

for each other telephone company operating in the territory of the Licensee in which the Licensee owns a majority either of the voting stock or of the entire capital stock; provided, however, that on application by the Licensee for the exclusion of all or any portion of such gross revenues of any such operating company the question shall be carefully considered and determined.

The amount of each installment of said sum equal to two and one-half per cent. (2½%) of the Licensee's total gross earnings due for each month shall be determined by such total gross earnings of the second preceding month, computed in the manner aforesaid, and a statement, over the signature of the proper accounting officer of the Licensee, of its total gross earnings for each calendar month, computed in the manner aforesaid, shall be sent to the Comptroller of the Licensor, or to such other officer of the Licensor as it may theretofore designate, on or before the twenty-fifth day of the next succeeding month and payment in New York funds shall be made on or before the tenth day of the month next following, that being the month for which such payment is due.

The Licensee will make such reports, giving such information regarding the operations of its exchanges and lines as the Licensor may from time to time reasonably request.

12. If the Licensee shall fail to pay any sums due hereunder for thirty days after the same shall become payable or shall violate any other term or condition of this agreement and shall fail to remedy or repair the same for sixty days after written notice thereof from the Licensor, the Licensor may, if it shall so elect, by written notice to Licensee, terminate the rights of the Licensee hereunder and may resort to any of its rights and remedies in law or in equity under the patent laws or otherwise, including [fol. 11313] the remedy by injunction against the Licensee or those claiming under it.

13. The contractual relations hereunder are personal to the Licensee, and any assignment or attempt to assign its rights hereunder or the lines established hereunder or any of them, by act of the party or operation of law, without the written consent of the Licensor, will be good ground for a cancellation hereof by the Licensor. Whenever the Licensor grants to others the rights for exchanges or any of its rights under Articles 9 and 10 hereof or for connec-

ng lines or any other rights remaining to it, the stipulations hereof relating thereto shall be binding upon and inure to the benefit of such grantees, and the Licensor shall not be responsible for their acts or defaults. If the Licensor shall transfer to any party who shall agree to perform the stipulations hereof, its title to the patent rights under which telephones and apparatus are licensed herein, and its then existing rights hereunder, the provisions hereof shall inure to the benefit of and be binding upon such party in respect of all things done or to be done after such assignment, as if it were named a party hereto, and the Licensor shall no longer be responsible hereunder.

14. The rights of the Licensee hereunder shall be perpetual, unless determined as herein provided.

15. The territory of the Licensee hereunder is as follows, viz:

The State of Ohio, excepting the Counties of Hamilton and Clermont, and excepting also the portions of the Counties of Butler and Warren which are defined as operating territory of The Cincinnati and Suburban Bell Telephone Company in a certain contract made between said Company and the Licensee, with the approval of the Licensor, under date of August 24, 1927.

The Licensee, in conjunction with The Cincinnati and Suburban Bell Telephone Company, (the Licensee with [fol. 11314] respect to certain other territory in Ohio) shall also have the right to use telephones to transact business between any point in its territory and any point in the territory of said The Cincinnati and Suburban Bell Telephone Company within the State of Ohio.

In witness whereof, the parties hereto have caused their respective corporate seals to be hereto affixed and these presents to be subscribed in their names and behalf by their respective officers thereto duly authorized.

American Telephone and Telegraph Company, by C. P. Cooper, Vice President. C. M. B. (Seal.)

Attest: A. A. Marsters, Secretary.

The Ohio Bell Telephone Company, by Randolph Eide, President.

Attest: C. S. Maltby, Secretary. (Seal.)

[fol. 11315] Appendix "A"

Average Revenue Per Out Message		Messages from offices where the Operating is done by	
Over	But not Over	American Co. Commission per Out Message	Associated Commission Out Mess
	$.75	$.112	$.290
$.75	.80	.113	.295
.80	.85	.114	.300
.85	.90	.115	.305
.90	.95	.116	.310
.95	1.00	.117	.315
1.00	1.05	.118	.320
1.05	1.10	.118	.325
1.10	1.15	.119	.330
1.15	1.20	.119	.335
1.20	1.25	.120	.340
1.25	1.30	.120	.345
1.30	1.35	.121	.350
1.35	1.40	.121	.355
1.40	1.45	.122	.360
1.45	1.50	.122	.365
1.50	1.60	.123	.370
1.60	1.70	.124	.375
1.70	1.80	.125	.380
1.80	1.90	.126	.385
1.90	2.00	.127	.390
2.00	2.12½	.129	.400
2.12½	2.25	.129	.400
2.25	2.37½	.131	.410
2.37½	2.50	.131	.410
2.50	2.75	.132	.415
2.75	3.00	.133	.420
3.00	3.25	.134	.425
3.25	3.50	.135	.430
3.50	3.75	.136	.435
3.75	4.00	.137	.440
4.00	4.50	.138	.450
For each increase of .50 add		.001	.005

(Here follows one paster, side folios 11316 and 1131

[fol. 11316]

COMPANY WIDE CASE—HEISS EXHIBIT No. 10

Sheet No. 1

American Telephone and Telegraph Company

A.—Estimate of Costs Incurred in Rendering License Contract Services*
B.—Amounts Received for License Contract Services

	1923			1924			1925			1926		
	Direct Costs	Indirect Costs	Total	Direct Costs	Indirect Costs	Total	Direct Costs	Indirect Costs	Total	Direct Costs	Indirect Costs	Total
A. Costs of Rendering License Contract Services:												
Departmental—												
Development and Research	$2,841,988	$0	$2,841,988	$3,078,422	$0	$3,078,422	$3,624,850	$0	$3,624,850	$4,295,693	$0	$4,295,693
Operation and Engineering	2,550,709	0	2,550,709	2,688,340	0	2,688,340	2,963,159	0	2,963,159	3,301,306	0	3,301,306
Operation—General	213,551	0	213,551	209,788	0	209,788	211,565	0	211,565	240,549	0	240,549
Personnel	518,882	83,860	602,742	436,646	78,819	515,465	514,980	88,543	603,523	601,787	106,173	707,960
Information	598,011	36,327	634,338	660,432	33,995	694,427	705,947	34,517	740,464	833,282	24,038	857,320
Public Relations	0	0	0	21,878	0	21,878	27,751	0	27,751	27,365	0	27,365
Legal	664,112	95,079	759,191	662,100	84,567	746,667	668,165	112,100	780,265	659,735	90,865	750,600
Comptroller	890,194	82,379	972,573	979,922	90,815	1,070,737	1,080,077	96,643	1,176,720	1,199,257	107,357	1,306,614
Treasurer	85,363	869,498	954,861	123,205	1,134,892	1,258,097	116,199	828,715	944,914	127,102	1,254,650	1,381,752
Secretary	4,372	54,183	58,555	4,945	58,775	63,720	4,776	58,092	62,868	4,973	61,150	66,123
General Service Bureau	232,149	50,959	283,108	268,325	62,940	331,265	305,326	58,157	363,483	354,984	72,708	427,692
Sundry Items	129,861	611,555	741,416	91,149	584,935	676,084	81,301	665,056	746,357	41,374	713,361	754,735
Total Departmental Costs	$8,729,192	$1,883,840	$10,613,032	$9,225,152	$2,129,738	$11,354,890	$10,304,096	$1,941,823	$12,245,919	$11,687,407	$2,430,302	$14,117,709
Instrument Maintenance	3,219,594	0	3,219,594	3,719,626	0	3,719,626	4,261,771	0	4,261,771	4,953,961	0	4,953,961
Taxes	1,824,297	1,158,360	2,982,657	1,837,220	1,700,481	3,537,701	2,123,688	1,831,971	3,955,659	1,525,910	1,882,885	3,408,795
Cost (net) of carrying investment in physical property used in rendering License Contract Services	1,293,984	33,734	1,327,718	1,375,142	16,600	1,391,742	1,595,791	21,893	1,617,684	1,610,280	6,100	1,616,380
Cost (net) incurred in holding funds available during year to meet cash requirements of Licensee Companies	2,368,129	222,647	2,590,776	2,617,596	257,517	2,875,113	3,430,048	286,145	3,716,193	3,053,074	325,719	3,378,793
Cost (net) of Temporary Financing	1,535,913	0	1,535,913	2,259,798	805	2,260,603	2,596,087	10,192	2,606,279	2,074,265	21,100	2,095,365
	$18,971,109	$3,298,581	$22,269,690	$21,034,534	$4,105,141	$25,139,675	$24,311,481	$4,092,024	$28,403,505	$24,904,897	$4,666,106	$29,571,003
Deduct from "Indirect Costs" estimated amount of corporate expenses attributable to ownership of System Securities and related expenses	..	1,000,000	1,000,000	..	1,200,000	1,200,000	..	1,400,000	1,400,000	..	1,600,000	1,600,000
Total Costs incurred in rendering License Contract Services	$18,971,109	$2,298,581	$21,269,690	$21,034,534	$2,905,141	$23,939,675	$24,311,481	$2,692,024	$27,003,505	$24,904,897	$3,066,106	$27,971,003
B. Amounts Received for License Contract Services..			@ (4½%)			@ (4½%)			@ (4½%)			@ (4%)
From Licensee Companies			$24,309,368			$26,784,492			$30,197,214			$29,850,303
From Long Lines Department			1,592,181			1,593,209			1,768,414			1,696,400
Total Receipts for License Contract Services			$25,901,549			$28,377,701			$31,965,628			$31,546,703
Balance			$4,631,859			$4,438,026			$4,962,123			$3,575,700
Average Cost of Funds during year April 17, 1931			6.87%			6.85%			6.93%			6.83%

Sheet No. 2

[fol. 11317]

	1927	1928	1929	1930

amount of corporate expenses attributable to ownership of System Securities and related expenses	..	1,000,000	1,000,000	..	1,200,000	1,200,000	..	1,400,000	1,400,000	..	1,600,000	1,600,000
Total Costs incurred in rendering License Contract Services	$18,971,109	$2,298,581	$21,269,690	$21,034,534	$2,905,141	$23,939,675	$24,311,481	$2,692,024	$27,003,505	$24,904,897	$3,066,106	$27,971,003
B. Amounts Received for License Contract Services			#(4½%)			#(4½%)			#(4½%)			#(4%)
From Licensee Companies			$24,309,368			$26,784,492			$30,197,214			$29,850,303
From Long Lines Department			1,592,181			1,593,209			1,768,414			1,696,400
Total Receipts for License Contract Services			$25,901,549			$28,377,701			$31,965,628			$31,546,703
Balance			$4,631,859			$4,438,026			$4,962,123			$3,575,700
Average Cost of Funds during year April 17, 1931			6.87%			6.85%			6.93%			6.83%

Sheet No. 2

[fol. 11317]	1927			1928			1929			1930		
A. Costs of Rendering License Contract Services:												
Departmental—												
Development and Research	$5,386,349	$0	$5,386,349	$5,526,817	$0	$5,526,817	$7,090,199	$0	$7,090,199	$9,556,804	$0	$9,556,804
Operation and Engineering	3,562,940	0	3,562,940	3,813,983	0	3,813,983	4,102,105	0	4,102,105	4,340,568	0	4,340,568
Operation—General	233,029	0	233,029	254,250	0	254,250	268,793	0	268,793	277,792	0	277,792
Personnel	805,419	132,996	938,415	784,693	139,725	924,418	896,498	159,810	1,056,306	926,338	173,935	1,100,273
Information	759,142	30,555	789,697	996,146	37,852	1,033,998	1,314,266	32,904	1,347,170	1,318,276	33,335	1,351,611
Public Relations	27,471	0	27,471	27,878	0	27,878	35,741	0	35,741	49,467	0	49,467
Legal	720,319	76,415	796,734	936,315	93,015	1,029,330	591,505	101,222	692,727	861,264	105,767	967,031
Comptroller	1,295,176	117,055	1,412,231	1,359,470	125,001	1,484,471	1,435,557	131,265	1,566,822	1,561,324	143,338	1,704,662
Treasurer	194,147	908,983	1,103,130	193,483	1,454,743	1,648,226	191,899	1,399,164	1,591,063	337,044	2,162,630	2,499,674
Secretary	5,076	58,558	63,634	5,397	63,066	68,463	5,847	63,501	69,348	6,178	62,206	68,384
General Service Bureau	379,196	61,729	440,925	391,442	74,560	466,002	426,758	81,287	508,045	460,776	94,376	555,152
Sundry Items	57,148	819,776	876,924	25,783	751,299	777,082	25,811	778,116	803,927	249,099	766,467	1,015,566
Total Departmental Costs	$13,425,412	$2,206,067	$15,631,479	$14,315,657	$2,739,261	$17,054,918	$16,384,977	$2,747,269	$19,132,246	$19,944,930	$3,542,054	$23,486,984
Instrument Maintenance	5,217,807	0	5,217,807	0	0	0	0	0	0	0	0	0
Taxes	2,196,068	1,144,002	3,340,070	285,189	1,386,683	1,671,872	94,405	923,697	1,018,102	26,611	962,287	988,898
Cost (net) of carrying investment in physical property used in rendering License Contract Services	1,575,642	6,047	1,581,689	40,331	7,442	47,773	42,924	7,409	50,333	45,920	8,022	53,942
Cost (net) incurred in holding funds available during year to meet cash requirements of Licensee Companies	2,464,839	330,243	2,795,082	2,519,440	325,934	2,845,374	980,607	357,018	1,337,625	4,188,557	390,432	4,578,989
Cost (net) of Temporary Financing	1,827,556	12,053	1,839,609	1,039,700	11,730	1,051,430	2,444,214	8,322	2,452,536	1,134,848	2,602	1,137,450
	$26,707,324	$3,698,412	$30,405,736	$18,200,317	$4,471,050	$22,671,367	$19,947,127	$4,043,715	$23,990,842	$25,340,866	$4,905,397	$30,246,263
Deduct from "Indirect Costs" estimated amount of corporate expenses attributable to ownership of System Securities and related expenses		1,800,000	1,800,000	..	2,000,000	2,000,000	..	2,250,000	2,250,000	..	2,500,000	2,500,000
Total Costs incurred in rendering License Contract Services	$26,707,324	$1,898,412	$28,605,736	$18,200,317	$2,471,050	$20,671,367	$19,947,127	$1,793,715	$21,740,842	$25,340,866	$2,405,397	$27,746,263
B Amounts Received for License Contract Services			#(4%)			#(2%)			#(1½%)			#(1½%)
From Licensee Companies			$32,454,652			$17,622,365			$14,455,588			$15,025,890
From Long Lines Department			1,788,032			1,581,797			1,422,935			1,485,249
Total Receipts for License Contract Services			$34,242,684			$19,204,162			$15,878,523			$16,511,139
Balance			$5,636,948			$1,467,205†			$5,862,319†			$11,235,124†
Average Cost of Funds during year April 17, 1931			6.86%			6.55%			6.53%			6.25%

* These costs do not include any amounts for Contingencies.

Represents per cent of certain gross revenues, received as per License Contract.

American Telephone and Telegraph Company

Summary for Period 1923 to 1930 both inclusive of—

A. Estimate of Costs Incurred by Company in Rendering License Contract Services.*

B. Amounts Received by Company for License Contract Services.

	A. Costs Incurred	B. Amounts Received
1923	$21,269,690	$25,901,549
1924	23,939,675	28,377,701
1925	27,003,505	31,965,628
1926	27,971,003	31,546,703
1927	28,605,736	34,242,684
1928	20,671,367	19,204,162
1929	21,740,842	15,878,523
1930	27,746,263	16,511,139
Total	$198,948,081	$203,628,089

Amount by which License Revenues exceed Costs Incurred during eight year period 1923-1930 ..... $4,680,008

Average per year $585,001

April 17, 1931.

* These costs do not include any amounts for contingencies.

COMPANY WIDE CASE—HEISS EXHIBIT No. 12

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1923

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Tota.—Telephone Operating Expenses	$34,197,386	$21,052,678	$13,144,708	.....
		Deductions from Income (except taxes)—				
300–I	331	Rent Reductions for Telephone Offices	1,182,736	993,994	188,742	.....
300–I	333	Rent Deductions for Instruments and Equipment	359,211	352,909	6,302	.....
300–I	334	Miscellaneous Rent Deductions	644,224	620,696	23,528	.....
300–I	341	Miscellaneous Deductions from Income	22,101	20,740	1,361	.....
		Total Deductions from Income (except taxes)	2,208,272	1,988,339	219,933	.....
		Total	36,405,658	23,041,017	13,364,641	.....
300–I	316	Deduct—Miscellaneous Non-operating Revenues	134,320	4,478	129,842	.....
		Total Expenses and Deductions	$36,271,338	$23,036,539	$13,234,799	.....
		Adjustment for memorandum interdepartmental rent charges incl. in Item #1 "Departmental Costs." Contra item credited in Item #4 in determining net cost of "Carrying Investment in Physical Property."			673,988	
					$13,908,787	$13,832,626
300–I	305	Taxes assignable to Operations	$6,581,947	$3,378,879	$3,203,068	$2,962,657
300–I	311	Miscellaneous Rent Revenues	$236,536	$35,848	$200,688	$169,234
300–I	313	Interest Revenues	$12,998,157	$158,785	$12,839,372	$10,313,204

* Represents Departmental Cost $10,613,032.
Instrument Maintenance 3,219,594.

April 9, 1931.

COMPANY WIDE CASE—HEISS EXHIBIT No. 13

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1924

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$35,738,029	$21,047,543	$14,690,486	.....
		Deductions from Income (except taxes)—				
300-I	304	Uncollectible Operating Revenues	641,646	641,151	495	.....
300-I	331	Rent Deductions for Telephone Offices	1,070,629	999,865	70,764	.....
300-I	333	Rent Deductions for Instruments and Equipment	320,564	318,326	2,238	.....
300-I	334	Miscellaneous Rent Deductions	736,240	717,470	18,770	.....
300-I	341	Miscellaneous Deductions from Gross Income	10,252	7,026†	17,278	.....
		Total Deductions from Income (except taxes)	2,779,331	2,669,786	109,545	.....
		Total	38,517,360	23,717,329	14,800,031	.....
300-I	316	Deduct—Miscellaneous Non-operating Revenues	176,373	7,821	168,552	.....
		Total Expenses and Deductions	$38,340,987	$23,709,508	$14,631,479	.....
		Adjustment for memorandum interdepartmental rent charges included in Item #1 "Departmental Costs." Contra item credited in Item #4 in determining net cost of "Carrying Investment in Physical Property."			765,780	
					$15,397,259	$15,074,516
300-I	305	Taxes Assignable to Operations	$7,597,587	$3,948,559	$3,748,028	$3,537,701
300-I	311	Miscellaneous Rent Revenues	$269,926	$26,049	$243,85[illegible]	$201,780
300-I	313	Interest Revenues	$14,570,871	$222,746	$14,348,12[illegible]	$12,787,552

[† Red in copy.]

* Represents Departmental Cost $11,354,900.
Instrument Maintenance 3,719,626.

April 17, 1931.

6007

COMPANY WIDE CASE—HEISS EXHIBIT No. 14

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1925

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$39,471,282	$22,867,864	$16,603,418	.....
		Deductions from Income (except taxes)—				
300-I	304	Uncollectible Operating Revenues	694,432	693,552	880	.....
300-I	331	Rent Deductions for Telephone Offices	1,183,866	1,027,886	155,980	.....
300-I	333	Rent Deductions for Instrument Maintenance	361,833	361,764	69	.....
300-I	334	Miscellaneous Rent Deductions	1,033,536	913,586	119,950	.....
300-I	341	Miscellaneous Deductions from Income	43,563†	44,824†	1,261	.....
		Total Deductions from Income (except taxes)	3,230,104	2,951,964	278,140	.....
		Total	42,701,386	25,819,828	16,881,558	.....
300-I	316	Deduct—Miscellaneous Non-operating Revenues	293,343	9,620	283,723	.....
		Total Expenses and Deductions	$42,408,043	$25,810,208	$16,597,835	.....
		Adjustment for memorandum interdepartmental rent charges incl. in Item #1 "Departmental Costs." Contra item credited in Item #4 in determining net cost of "Carrying Investment in Physical Property."			651,408	
					$17,249,243	$16,507,690
			$8,344,901	$4,184,289	$4,160,612	$3,955,659
300-I	305	Taxes Assignable to Operations	$262,849	$26,114	$236,735	$211,520
300-I	311	Miscellaneous Rent Revenues	$17,967,082	$320,252	$17,646,830	$16,333,187
300-I	313	Interest Revenues				

[† Red in copy.]

• Represents Departmental Cost $12,245,919.
Instrument Maintenance 4,261,771.

COMPANY WIDE CASE—HEISS EXHIBIT No. 15

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1926

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$45,035,389	$26,626,994	$18,408,395	.....
		Deductions from Income (except taxes)—				
300–I	304	Uncollectible Operating Revenues	741,968	728,468	13,500	.....
300–I	331	Rent Deductions for Telephone Offices	2,339,427	1,232,496	1,106,931	.....
300–I	334	Miscellaneous Rent Deductions	1,249,709	1,172,304	77,405	.....
300–I	341	Miscellaneous Deductions from Income	1,488	30	1,458	.....
		Total Deductions from Income (except taxes)	4,332,592	3,133,298	1,199,294	.....
		Total Expenses and Deductions	$49,367,981	$29,760,292	$19,607,689	$19,071,670
300–I	305	Taxes Assignable to Operations	$8,042,783	$4,632,214	$3,410,569	$3,408,795
300–I	313	Interest Revenues	$14,155,209	$444,273	$13,710,936	$13,262,110

* Represents Departmental Cost $14,117,709.

Instrument Maintenance 4,953,961.

April 9, 1931.

6969

[fol. 11333]

HEISS EXHIBIT No. 16

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1927

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$51,145,753	$31,468,612	$19,677,141	.....
		Deductions from Income (except taxes)—				
300-I	304	Uncollectible Operating Revenues	833,609	830,591	3,018	.....
300-I	331	Rent Deductions for Telephone Offices	2,646,128	1,444,157	1,201,971	.....
300-I	334	Miscellaneous Rent Deductions	1,828,675	1,825,710	2,965	.....
300-I	341	Miscellaneous Deductions from Gross Income	1,594	30	1,564	.....
		Total Deductions from Income (except taxes)	5,310,006	4,100,488	1,209,518	.....
		Total Expenses and Deductions	$56,455,759	$35,569,100	$20,886,659	$20,849,286
300-I	305	Taxes assignable to Operations	$7,777,411	$4,295,118	$3,482,293	$3,340,070
300-I	312	Dividend Revenues	$147,895,600	$ 0	$147,895,600	$10,280
300-I	313	Interest Revenues	$15,998,396	$502,617	$15,495,779	$14,215,811

* Represents Departmental Cost $15,631,479

Instrument Maintenance 5,217,807

April 9, 1931.

HEINS EXHIBIT No. 17

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1928

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in Statement of costs incurred
300	...	Grand Total—Telephone Operating Expenses	$54,417,425	$38,589,869	$15,827,556	.....
		Deductions from Income (except taxes)—				
300-I	331	Rent Deductions for Telephone Offices	3,189,532	1,895,771	1,293,761	.....
300-I	334	Miscellaneous Rent Deductions	1,564,117	1,561,340	2,777	.....
300-I	341	Miscellaneous Deductions from Gross Income	1,558	30	1,528	.....
		Total Deductions from Income (except taxes)	4,755,207	3,457,141	1,298,066	.....
		Total Expenses and Deductions	$59,172,632	$42,047,010	$17,125,622	$17,054,918
300-I	305	Taxes Assignable to Operations	$7,741,067	$6,068,856	$1,672,211	$1,671,872
300-I	313	Interest Revenues	$15,420,239	$566,338	$14,853,901	$14,606,859

April 9, 1931.

[fol. 11336]

HEISS EXHIBIT No. 18

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Costs of Rendering License Contract Services Are Contained

Year 1929

I. C. C. report schedule number	Account No.	Title	Total company	Long lines	Balance	Included in statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$65,043,863	$46,959,665	$18,084,198	.....
		Deductions from Income (except taxes)—				
300-I	331	Rent Deductions for Telephone Offices	3,678,194	2,366,627	1,311,567	.....
300-I	334	Miscellaneous Rent Deductions	1,822,802	1,817,239	5,563	.....
300-I	341	Miscellaneous Deductions from Gross Income	1,608	30	1,578	.....
		Total Deductions from Income (except taxes)	5,502,604	4,183,896	1,318,708	.....
		Total Expenses and Deductions	$70,546,467	$51,143,561	$19,402,906	$19,132,346
300-I	305	Taxes assignable to Operations	$6,636,745	$5,618,032	$1,018,713	$1,018,102
300-I	313	Interest Revenues	$21,563,035	$1,131,894	$20,431,141	$17,908,105

April 9, 1931.

[fol. 11326]

HEISS EXHIBIT No. 19

American Telephone and Telegraph Company

I. C. C. Annual Report Schedules and Prescribed Accounts in Which Estimated Cost of Rendering License Contract Services Are Contained

Year 1930

I. C. C. report schedule number	No.	Account Title	Total company	Long lines	Balance	Included in Statement of costs incurred
320	...	Grand Total—Telephone Operating Expenses	$75,951,313	$53,229,447	$22,724,866	.....
		Deductions from Income(except taxes)—				
300–I	304	Uncollectible operating revenues	1,240,846	1,243,336	2,490†	.....
300–I	331	Rent Deductions for telephone offices	4,823,305	3,448,079	1,375,226	.....
300–I	334	Miscellaneous rent deductions	2,097,309	2,089,740	7,569	.....
300–I	341	Miscellaneous deductions from gross income	1,455	29	1,426	.....
		Total Deductions from Income (except taxes)	8,162,915	6,781,184	1,381,731	.....
		Total Expenses and Deductions	$84,117,228	$60,010,631	$24,106,597	$23,486,984
300–I	305	Taxes assignable to operations	$4,829,862	$3,836,136	$993,726	$993,926
300–I	313	Interest revenues	$28,026,861	$1,725,698	$26,301,163	$19,415,159

April 11, 1931.

[† Red in copy.]

6818

[fol. 11327] COMPANY WIDE CASE—HEISS EXHIBIT No. 20

American Telephone and Telegraph Company

Estimated Cost to Ohio Bell Telephone Company of Services Under the License Contract Based on an Apportionment of Total License Payments by All Companies

	Year 1923 (a)	Actual at 4½%
I. License Payment by the Ohio Bell Tel. Co.	3.80	$984,645
II. Total payments by all companies for license services:		
License Companies	....	24,309,368
Long Lines Department	....	1,592,181
Total	....	25,901,549
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.80	984,645
2. Average stations	4.54	1,176,573
3. Average plant	4.90	1,269,176
4. Operating expenses	4.35	1,126,717
5. Average of Items 1, 2, 3 and 4	4.40	1,139,278
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	191,928
3. Average plant	....	284,531
4. Operating expenses	....	142,072
5. Average of Items 1, 2, 3 and 4	....	154,633

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fol. 11328] COMPANY WIDE CASE—HEISS EXHIBIT No. 21

	Year 1924 (a)	Actual at 4½%
I. License Payment by the Ohio Bell Tel. Co.	3.85	$1,091,629
II. Total payments by all companies for license services:		
License Companies	....	26,784,492
Long Lines Department	....	1,593,209
Total	....	28,377,701
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.85	1,091,629
2. Average stations	4.28	1,213,337
3. Average plant	4.48	1,271,321
4. Operating expenses	4.25	1,206,052
5. Average of Items 1, 2, 3 and 4	4.21	1,195,585
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	121,708
3. Average plant	....	179,692
4. Operating expenses	....	114,423
5. Average of Items 1, 2, 3 and 4	....	103,956

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fol. 11329] COMPANY WIDE CASE—HEISS EXHIBIT No. 22

American Telephone and Telegraph Company

Estimated Cost to Ohio Bell Telephone Company of Services Under the License Contract Based on an Apportionment of Total License Payments by All Companies

Year 1925

	(a)	Actual at 4½%
I. License Payment by the Ohio Bell Tel. Co.	3.99	$1,274,052
II. Total payments by all companies for license services:		
License Companies	....	30,197,214
Long Lines Department	....	1,768,414
Total	....	31,965,628
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.99	1,274,052
2. Average stations	4.14	1,322,638
3. Average plant	4.19	1,339,360
4. Operating expenses	4.13	1,320,180
5. Average of Items 1, 2, 3 and 4	4.11	1,314,058
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	48,586
3. Average plant	....	65,308
4. Operating expenses	....	46,128
5. Average of Items 1, 2, 3 and 4	....	40,006

(a) Per cent of total for all companies receiving license services.
April 9, 1931.

[fol. 11330] COMPANY WIDE CASE—HEISS EXHIBIT No. 23

Year 1926

	(a)	Actual at 4%
I. License Payment by the Ohio Bell Tel. Co.	4.05	$1,277,944
II. Total payments by all companies for license services:		
License Companies	....	29,850,303
Long Lines Department	....	1,696,400
Total	....	31,546,703
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	4.05	1,277,944
2. Average stations	4.06	1,280,578
3. Average plant	4.06	1,280,796
4. Operating expenses	4.07	1,283,951
5. Average of Items 1, 2, 3 and 4	4.06	1,280,817
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	2,634
3. Average plant	....	2,852
4. Operating expenses	....	6,007
5. Average of Items 1, 2, 3 and 4	....	2,873

(a) Per cent of total for all companies receiving license services.
April 9, 1931.

[fol. 11331] COMPANY WIDE CASE—HEISS EXHIBIT No. 24

American Telephone and Telegraph Company

Estimated Cost to Ohio Bell Telephone Company of Services Under the License Contract Based on an Apportionment of Total License Payments by All Companies

Year 1927	(a)	Actual at 4%
I. License Payment by the Ohio Bell Tel. Co.	4.10	$1,402,144
II. Total payments by all companies for license services:		
License Companies	....	32,454,651
Long Lines Department	....	1,788,032
Total	....	34,242,683
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	4.10	1,402,144
2. Average stations	4.10	1,405,286
3. Average plant	4.12	1,410,799
4. Operating expenses	4.03	1,379,980
5. Average of Items 1, 2, 3 and 4	4.09	1,399,552
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	3,142
3. Average plant	....	8,655
4. Operating expenses	....	22,164†
5. Average of Items 1, 2, 3 and 4	....	2,592†

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fol. 11332] COMPANY WIDE CASE—HEISS EXHIBIT No. 25

Year 1928	(a)	Actual at 2%
I. License Payment by the Ohio Bell Tel. Co.	3.92	$752,524
II. Total payments by all companies for license services:		
License Companies	....	17,622,365
Long Lines Department	....	1,581,797
Total	....	19,204,162
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.92	752,524
2. Average stations	3.95	757,762
3. Average plant	4.12	791,211
4. Operating expenses	3.99	766,246
5. Average of Items 1, 2, 3 and 4	3.99	766,936
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	5,238
3. Average plant	....	38,687
4. Operating expenses	....	13,722
5. Average of Items 1, 2, 3 and 4	....	14,412

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[† Red in copy.]

[fol. 11333] COMPANY WIDE CASE—HEISS EXHIBIT No. 26

American Telephone and Telegraph Company

Estimated Cost to Ohio Bell Telephone Company of Services Under the License Contract Based on an Apportionment of Total License Payments by All Companies

Year 1929

	(a)	Actual at 1½%
I. License Payment by the Ohio Bell Tel. Co.	3.94	$626,184
II. Total payments by all companies for license services:		
License Companies	....	14,455,588
Long Lines Department	....	1,422,935
Total	....	15,878,523
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.94	626,184
2. Average stations	4.05	643,274
3. Average plant	4.10	651,019
4. Operating expenses	4.11	652,607
5. Average of Items 1, 2, 3 and 4	4.05	643,271
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	17,090
3. Average plant	....	24,835
4. Operating expenses	....	26,423
5. Average of Items 1, 2, 3 and 4	....	17,087

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fol. 11334] COMPANY WIDE CASE—HEISS EXHIBIT No. 27

Year 1930

	(a)	Actual at 1½%
I. License Payment by the Ohio Bell Tel. Co.	3.86	$638,043
II. Total payments by all companies for license services:		
License Companies	....	15,025,890
Long Lines Department	....	1,485,250
Total	....	16,511,140
III. Estimated cost of license services to the Ohio Bell Tel. Co. apportioning the total license payments (Item II) on the basis of:		
1. License payment	3.86	638,043
2. Average stations	4.07	671,657
3. Average plant	4.10	676,957
4. Operating expenses	4.00	660,446
5. Average of Items 1, 2, 3 and 4	4.01	661,776
IV. Estimated additional payment by the Ohio Bell Tel. Co. apportioning the total payments as above on the basis of (III less I):		
1. License payment	....	0
2. Average stations	....	33,614
3. Average plant	....	38,914
4. Operating expenses	....	22,403
5. Average of Items 1, 2, 3, and 4	....	23,733

(a) Per cent of total for all companies receiving license services.

April 9, 1931.

[fols. 11335-11336] Company Wire Case, Hogan Exhibit No. 3

Sheet A

The Ohio Bell Telephone Company

Unit Costs Exchange and Toll Underground Conduit

Comparison of Paving over Conduit and Manholes, Including Removing, Temporary Repaving and Permanent Repaving

Cost per Square Yard as Prepared by Philip Hogan

	H. B. Allensworth	P. Hogan
Asphalt on Brick on Concrete	5.8128	12.032
Asphalt on Brick on Sand	5.0903	9.252
Asphalt on Concrete	5.2913	7.202
Asphalt on Macadam	5.2757	7.322
Asphalt on Sand	3.0246	4.422
Asphalt on Slag	5.2757	4.472
Asphalt on Stone on Sand	5.0231	9.292
Asphalt on Stone on Concrete	5.7756	12.072
Asphalt on Wood Block on Sand	5.0903	9.172
Asphalt Block on Concrete	4.8330	9.012
Bitaulithic Concrete	4.0035	4.382
Brick on Concrete	4.9630	9.092
Brick on Brick on Sand	4.7619	11.142
Brick on Crushed Stone	4.6555	6.362
Brick on Sand	2.4633	6.312
Brick on Gravel	4.6555	8.112
Brick on Stone on Sand	4.6949	11.182
Brick on Slag	4.6555	6.362
Brick on Stone on Concrete	5.4763	13.962
Brick on Wood Block on Concrete	5.5142	13.842
Brick Walk	.4946	1.932
Cement Walk	2.8438	4.332
Cinders	.2500	.900
Cobble Stone on Sand	1.6439	4.482
Concrete	3.6290	4.262
Grass	.2000	.350
Gravel	.9630	2.100
Macadam	2.2834	4.382
Macadam on Brick on Sand	2.4821	9.512
Macadam on Cobblestone	2.3722	7.282
Railroad Crossing	5.7500	6.932
Slag	.9630	1.532
Rock	4.5000	2.162
Stone on Cinders	3.8300	6.952
Stone on Concrete	6.0577	9.132
Stone on Sand	3.2079	6.352
Stone Walk	.4946	1.932
Wood Block on Concrete	5.4000	9.012
Wood Block on Sand	2.5592	6.232
Wood Block on Tarvia	5.4515	9.132
Wood Block on Bridge	4.7500	5.932

[fol. 11337] Sheet No. 1

Toll and Exchange Underground Conduit

Pavement

As of June 30, 1925, by Philip Hogan

Pavement over Main Line Conduit	$2,233,793.91
Pavement over Subsidiary Conduit	478,720.20
Pavement over Manholes	171,640.47
Total	$2,884,154.58

[fol. 11338]

Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 2

The Ohio Bell Telephone Company

Pavement Over Manholes

As of June 30, 1925

By Philip Hogan

Kind of paving	Amt. Sq. yds.	Breaking pavement Labor rate .387	Breaking pavement Machine rate .624	Total 1.011
Asphalt on Brick on Concrete	8.38	3.24	5.23	8.47
Asphalt on Brick on Sand	227.37	87.99	141.88	229.87
Asphalt on Concrete	2,624.30	1,015.60	1,637.56	2,653.16
Asphalt on Macadam	16.76	6.49	10.46	16.95
Asphalt on Sand	4.11	1.59	2.56	4.15
Asphalt on Stone on Sand	176.18	68.18	109.94	178.12
Asphalt Block on Concrete	100.62	38.94	62.79	101.73
Bithulithic Concrete	16.76	6.49	10.46	16.95
Brick on Concrete	4,589.63	1,776.19	2,863.93	4,640.12
Brick on Crushed Stone	92.07	35.63	57.45	93.08
Brick on Sand	5,247.61	2,030.83	3,274.51	5,305.34
Brick on Stone on Sand	32.56	12.60	20.32	32.92
Cement Walk	461.54	178.62	288.00	466.62
Cinders	8.50	.....	.....	.....
Cobble Stone on Sand	104.43	40.41	65.16	105.57
Concrete	240.14	92.93	87.45	180.38
Grass	1,393.62	.....	.....	.....
Gravel	435.49	.....	.....	.....
Macadam	240.91	93.23	150.33	243.56
Stone on Concrete	277.14	107.25	172.94	280.19
Stone on Sand	9,027.17	3,493.51	5,632.95	9,126.46
Stone Walk	551.78	213.54	344.31	557.85
Wood Block on Concrete	417.02	161.39	260.22	421.61
Wood Block on Sand	170.22	65.88	106.23	172.10
Wood Block on Tarvia	6.35	2.46	3.96	6.42
Total	26,390.66	9,532.99	15,308.63	24,841.62

[fol. 11339]

Sheet No. 3

Pavement over Manholes as of June 30, 1925, by Philip Hogan

Kind of Paving	Temporary Repaving Amt. Sq. Yds.	Rate .171
Asphalt on Brick on Concrete	8.38	1.43
Asphalt on Brick on Sand	227.37	38.88
Asphalt on Concrete	2,624.30	448.76
Asphalt on Macadam	16.76	2.87
Asphalt on Sand	4.11	.70
Asphalt on Stone on Sand	176.18	30.13
Asphalt Block on Concrete	100.62	17.21
Bithulithic Concrete	16.76	2.87
Brick on Concrete	4,589.63	784.93
Brick on Crushed Stone	92.07	15.74
Brick on Sand	5,247.61	897.34
Brick on Stone on Sand	32.56	5.57
Cement Walk	461.54	78.92
Cinders	8.50	1.45
Cobble Stone on Sand	104.43	17.86

Sheet No. 3—Continued

Pavement over Manholes as of June 30, 1925, by Philip Hogan

Kind of Paving	Temporary Repaving Amt. Sq. Yds.	Rate .171
Concrete	240.14	41.06
Grass	1,303.62	222.92
Gravel	435.49	74.47
Macadam	240.91	41.20
Stone on Concrete	277.14	47.39
Stone on Sand	9,027.17	1,543.65
Stone Walk	551.78	94.35
Wood Block on Concrete	417.02	71.31
Wood Block on Sand	170.22	29.11
Wood Block on Tarvia	6.35	1.09
Total	26,380.66	4,511.11

[fol. 11340]

Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 4

The Ohio Bell Telephone Company

Pavement Over Manholes

As of June 30, 1925

By Philip Hogan

Kind of paving	Amount sq. yds.	Permanent repaving Rate	Amount	Breaking tem. repaving, perm. repaving Total
Asphalt on Brick on Concrete	8.38	10.85	$90.92	$100.82
Asphalt on Brick on Sand	227.37	8.07	1,834.88	2,103.63
Asphalt on Concrete	2,624.30	6.02	15,798.29	18,900.21
Asphalt on Macadam	16.76	6.14	102.91	122.73
Asphalt on Sand	4.11	3.24	13.32	18.17
Asphalt on Stone on Sand	176.18	8.11	1,428.82	1,637.07
Asphalt Block on Concrete	100.62	7.83	787.85	906.79
Bithulithic Concrete	16.76	3.20	53.63	73.45
Brick on Concrete	4,589.63	7.91	36,303.97	41,728.92
Brick on Crushed Stone	92.07	5.18	476.92	585.74
Brick on Sand	5,247.61	5.13	26,920.24	33,122.92
Brick on Stone on Sand	32.56	10.00	325.60	364.09
Cement Walk	461.54	3.15	1,453.85	1,999.39
Cinders	8.50	.90	7.65	9.10
Cobble Stone on Sand	104.43	3.30	344.62	468.05
Concrete	240.14	3.08	739.63	961.07
Grass	1,303.62	.35	456.27	679.19
Gravel	435.49	2.10	914.53	989.00
Macadam	240.91	3.20	770.91	1,055.67
Stone on Concrete	277.14	7.95	2,203.26	2,580.84
Stone on Sand	9,027.17	5.17	46,670.47	57,340.58
Stone Walk	551.78	.75	413.84	1,066.04
Wood Block on Concrete	417.02	7.83	3,265.27	3,758.19
Wood Block on Sand	170.22	5.05	859.61	1,060.83
Wood Block on Tarvia	6.35	7.95	50.48	57.99
Total	26,380.66		$142,287.74	$171,640.47

[fol. 11841]

Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 5

The Ohio Bell Telephone Company

Paving Over Subsidiary Conduit

As of June 30, 1925

By Philip Hogan

Kind	Amt. sq. yds.	Labor rate .387	Breaking Machine rate .624	Total 1.011
Asphalt on Brick on Concrete	83.21	32.20	51.92	84.12
Asphalt on Brick on Sand	282.23	109.22	176.11	285.33
Asphalt on Concrete	5,685.27	2,200.20	3,547.61	5,747.81
Asphalt on Macadam	17.59	6.81	10.98	17.79
Asphalt on Sand	13.72	5.31	8.56	13.87
Asphalt on Slag	1.48	.57	.92	1.49
Asphalt on Stone on Sand	452.77	175.22	282.53	457.75
Asphalt Block on Concrete	124.11	48.03	77.44	125.47
Bithulithic Concrete	69.73	26.99	43.51	70.50
Brick on Brick on Sand	13.89	5.38	8.67	14.05
Brick on Concrete	16,376.65	6,337.76	10,219.03	16,556.79
Brick on Crushed Stone	81.85	31.68	51.07	82.75
Brick on Gravel	12.04	4.66	7.51	12.17
Brick on Sand	17,160.62	6,641.16	10,708.23	17,349.39
Brick on Slag	1,584.81	613.32	988.92	1,602.24
Brick on Stone on Concrete	4.63	1.79	2.89	4.68
Brick on Stone on Sand	67.96	26.30	42.41	68.71
Brick on Wood Block on Concrete	5.00	1.94	3.12	5.06
Cement Walk	2,802.91	1,084.73	1,749.02	2,833.75
Cinders	242.72	.....	.....	.....
Cobblestone on Sand	743.92	287.90	464.21	752.11
Concrete	980.70	379.53	611.96	991.49
Grass	10,150.10	.....	.....	.....
Gravel	795.52	.....	.....	.....
Macadam	647.82	250.71	404.24	654.95
Macadam on Brick on Sand	5.74	2.22	3.58	5.80
Macadam on Cobblestones	19.86	7.69	12.39	20.08
Railroad Crossing	407.48	157.69	254.27	411.96
Slag	22.17	8.58	13.83	22.41
Stone on Cinders	59.63	23.08	37.21	60.29
Stone on Concrete	1,255.41	485.84	783.38	1,269.22
Stone on Sand	16,110.65	6,234.82	10,053.05	16,287.87
Stone Walk	2,625.52	1,016.08	1,638.32	2,654.40
Wood Block on Concrete	657.03	254.27	409.99	664.26
Wood Block on Sand	171.14	66.23	106.79	173.02
Wood Block on Tarvia	3.89	1.51	2.43	3.94
Wood Block—Bridge	27.22	10.53	16.99	27.52
Total	79,766.99	26,539.95	42,793.09	69,333.04

Company Wide Case, Hogan Exhibit No. 3—Continued

[fol. 11342] Sheet No. 6

Paving Over Subsidiary Conduit as of June 30, 1925, by Philip Hogan

	Temporary Repaving	
	Amt. Sq. Yds.	Rate .171
Asphalt on Brick on Concrete	83.21	14.23
Asphalt on Brick on Sand	282.23	48.26
Asphalt on Concrete	5,685.27	972.18
Asphalt on Macadam	17.59	3.01
Asphalt on Sand	13.72	2.35
Asphalt on Slag	1.48	.25
Asphalt on Stone on Sand	452.77	77.42
Asphalt Block on Concrete	124.11	21.22
Bitulithic Concrete	69.73	11.92
Brick on Brick on Sand	13.89	2.38
Brick on Concrete	16,376.55	2,800.41
Brick on Crushed Stone	81.85	14.00
Brick on Gravel	12.04	2.06
Brick on Sand	17,160.62	2,934.47
Brick on Slag	1,584.81	271.00
Brick on Stone on Concrete	4.63	.79
Brick on Stone on Sand	67.96	11.62
Brick on Wood Block on Concrete	5.00	.86
Cement Walk	2,802.91	479.30
Cinders	242.72	41.51
Cobblestone on Sand	743.92	127.21
Concrete	980.70	167.70
Grass	10,150.10	1,735.67
Gravel	795.52	136.03
Macadam	647.82	110.78
Macadam on Brick on Sand	5.74	.98
Macadam on Cobblestones	19.86	3.40
Railroad Crossing	407.48	69.68
Slag	22.17	3.79
Stone on Cinders	59.63	10.20
Stone on Concrete	1,255.41	214.68
Stone on Sand	16,110.65	2,754.92
Stone Walk	2,625.52	448.96
Wood Block on Concrete	657.03	112.35
Wood Block on Sand	171.14	29.26
Wood Block on Tarvia	3.89	.67
Wood Block—Bridge	27.22	4.65
Total	79,766.99	13,640.17

[fol. 11343]

Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 7

The Ohio Bell Telephone Company

Paving Over Subsidiary Conduit

As of June 30, 1925

By Philip Hogan

Kind	Amt. sq. yds.	Permanent repaving Rate	Permanent repaving Amt.	Breaking tem. repaving perm. repaving totals
Asphalt on Brick on Concrete	83.21	10.85	$902.83	$1,001.18
Asphalt on Brick on Sand	282.23	8.07	2,777.60	2,611.19
Asphalt on Concrete	5,685.27	6.02	34,225.33	40,945.32
Asphalt on Macadam	17.59	6.14	108.00	128.80
Asphalt on Sand	13.72	3.24	44.45	60.67
Asphalt on Slag	1.48	3.29	4.87	6.61
Asphalt on Stone on Sand	452.77	8.11	3,671.96	4,207.13
Asphalt Block on Concrete	124.11	7.83	971.78	1,118.47
Bithulithic Concrete	69.73	3.20	223.14	305.56
Brick on Brick on Sand	13.89	9.96	138.34	154.77
Brick on Concrete	16,376.65	7.91	129,539.30	148,896.50
Brick on Crushed Stone	81.85	5.18	423.98	520.73
Brick on Gravel	12.04	6.93	83.44	97.67
Brick on Sand	17,160.62	5.13	88,033.98	108,317.84
Brick on Slag	1,584.81	5.18	8,209.32	10,082.56
Brick on Stone on Concrete	4.63	12.78	59.17	64.64
Brick on Stone on Sand	67.96	10.00	679.60	759.93
Brick on Wood Block on Concrete	5.00	12.66	63.30	69.22
Cement Walk	2,802.91	3.15	8,829.17	12,142.22
Cinders	242.72	.90	218.45	259.96
Cobble Stone on Sand	743.92	3.30	2,454.94	3,334.26
Concrete	980.70	3.08	3,020.56	4,179.75
Grass	10,150.10	.35	3,552.54	5,288.21
Gravel	795.52	2.10	1,670.59	1,805.62
Macadam	647.82	3.20	2,073.02	2,888.75
Macadam on Brick on Sand	5.74	8.33	47.81	54.59
Macadam on Cobble Stones	19.86	6.20	123.13	146.61
Railroad Crossing	407.48	5.75	2,343.01	2,824.65
Slag	22.17	.35	7.76	33.96
Stone on Cinders	59.63	5.77	344.07	414.56
Stone on Concrete	1,255.41	7.95	9,980.51	11,464.41
Stone on Sand	16,110.65	5.17	83,292.06	102,334.85
Stone Walk	2,625.52	.75	1,969.14	5,072.50
Wood Block on Concrete	657.03	7.83	5,144.54	5,921.15
Wood Block on Sand	171.14	5.05	864.26	1,066.54
Wood Block on Tarvia	3.89	7.95	30.93	35.54
Wood Block—Bridge	27.22	4.75	129.30	161.47
Total	79,766.99		$395,756.18	$478,729.39

[fol. 11344] Company Wide Case, Hogan Exhibit No. 8—Continued

Kind	Sheet No. 8 Amt. Sq. yds.	Labor Rate .887	Breaking Machine Rate .624	Total 1.011
Asphalt on Brick on Concrete	63.56	24.60	39.66	64.26
Asphalt on Brick on Sand	2,596.62	1,004.89	1,620.29	2,625.18
Asphalt on Concrete	34,678.96	13,420.76	21,639.67	35,060.43
Asphalt on Macadam	24.81	9.60	15.48	25.08
Asphalt on Stone on Concrete	4.05	1.57	2.53	4.10
Asphalt on Stone on Sand	1,860.38	719.97	1,160.88	1,880.85
Asphalt on Wood Block on Sand	7.78	3.01	4.85	7.86
Asphalt Block on Concrete	872.50	337.66	544.44	882.10
Bithulithic Concrete	7.04	2.72	4.39	7.11
Brick on Brick on Sand	16.42	6.35	10.25	16.60
Brick on Concrete	53,409.60	20,669.52	33,327.59	53,997.11
Brick on Crushed Stone	1,204.96	466.32	751.89	1,218.21
Brick on Sand	71,282.34	27,586.27	44,480.18	72,066.45
Brick on Slag	6,607.00	2,556.91	4,122.77	6,679.68
Brick on Stone on Sand	198.77	76.92	124.03	200.95
Brick Walk	2.59	1.00	1.62	2.62
Cement Walk	6,029.54	2,333.43	3,762.43	6,095.86
Cinders	158.02			
Cobble Stone on Sand	2,079.44	804.74	1,297.57	2,102.31
Concrete	4,621.67	1,788.59	2,883.92	4,672.51
Grass	28,264.38			
Gravel	4,556.52			
Macadam	3,107.44	1,202.58	1,939.04	3,141.62
Rail Road	592.70	229.37	369.84	599.21
Rock	3.67	1.42	2.29	3.71
Stone on Concrete	4,881.19	1,889.02	3,045.36	4,934.38
Stone on Sand	114,857.76	44,449.95	71,671.24	116,121.19
Stone Walk	12,205.35	4,723.47	7,616.14	12,339.61
Wood Block on Concrete	4,232.68	1,638.05	2,641.19	4,279.24
Wood Block on Sand	2,216.11	857.63	1,382.85	2,240.48
Wood Block on Tarvia	57.32	22.18	35.77	57.96
Total	355,701.17	126,828.50	204,498.66	331,327.16

[fol. 11345] Sheet No. 9

Paving Over Main Conduit as of June 30, 1925, by Philip Hogan

Kind	Temporary Repaving Amt. Sq. Yds.	Rate .171
Asphalt on Brick on Concrete	63.56	10.87
Asphalt on Brick on Sand	2,596.62	444.02
Asphalt on Concrete	34,678.96	5,930.10
Asphalt on Macadam	24.81	4.24
Asphalt on Stone on Concrete	4.05	.69
Asphalt on Stone on Sand	1,860.38	318.13
Asphalt on Wood Block on Sand	7.78	1.33
Asphalt Block on Concrete	872.50	149.20
Bithulithic Concrete	7.04	1.20
Brick on Brick on Sand	16.42	2.81
Brick on Concrete	53,409.60	9,133.04
Brick on Crushed Stone	1,204.96	206.05
Brick on Sand	71,282.34	12,189.20
Brick on Slag	6,607.00	1,129.59
Brick on Stone on Sand	198.77	33.99

Sheet No. 9—Continued

Kind	Temporary Repaving Amt. Sq. Yds.	Rate
Brick Walk		.171
Cement Walk	2.59	.44
Cinders	6,029.54	1,031.05
Cobble Stone on Sand	158.02	27.02
Concrete	2,079.44	355.58
Grass	4,621.67	790.31
Gravel	23,264.38	3,978.21
Macadam	4,556.52	779.16
Rail Road	3,107.44	531.37
Rock	592.70	101.35
Stone on Concrete	3.67	.63
Stone on Sand	4,881.19	834.68
Stone Walk	114,857.76	19,640.68
Wood Block on Concrete	12,205.35	2,087.11
Wood Block on Sand	4,232.68	723.79
Wood Block on Tarvia	2,216.11	378.95
Total	57.32	9.80
	355,701.17	60,824.87

[fols. 11346-11347] Company Wide Case, Hogan Exhibit No. 3—Continued

Sheet No. 10

Kind	Amount Sq. yds.	Permanent repaving Rate	Amount	Breaking tem. repaving perm. repaving totals
Asphalt on Brick on Concrete	63.56	10.85	$689.63	$764.76
Asphalt on Brick on Sand	2,596.62	8.07	20,954.72	24,023.92
Asphalt on Concrete	34,678.96	6.03	208,767.34	249,757.87
Asphalt on Macadam	24.81	6.14	152.33	181.65
Asphalt on Stone on Concrete	4.05	10.89	44.10	48.89
Asphalt on Stone on Sand	1,860.38	8.11	15,087.68	17,286.65
Asphalt on Wood Block on Sand	7.78	7.99	62.16	71.35
Asphalt Block on Concrete	872.50	7.83	6,831.68	7,862.98
Bithulithic Concrete	7.04	3.20	22.53	30.84
Brick on Brick on Sand	16.42	9.96	163.54	182.96
Brick on Concrete	53,409.60	7.91	422,469.94	485,600.09
Brick on Crushed Stone	1,204.96	5.18	6,241.69	7,665.95
Brick on Sand	71,282.34	5.13	365,678.40	449,934.13
Brick on Slag	6,607.00	5.18	34,224.26	42,033.74
Brick on Stone on Sand	198.77	10.00	1,987.70	2,222.64
Brick Walk	2.59	.75	1.94	5.00
Cement Walk	6,029.54	3.15	18,993.05	26,119.98
Cinders	158.02	.90	142.22	169.24
Cobble Stone on Sand	2,079.44	3.30	6,862.15	9,320.04
Concrete	4,621.67	3.08	14,234.74	19,697.56
Grass	23,264.38	.35	8,142.53	12,120.74
Gravel	4,556.52	2.10	9,568.69	10,347.85
Macadam	3,107.44	3.20	9,943.81	13,616.80
Railroad	592.70	5.75	3,406.03	4,108.59
Rock	3.67	.98	3.60	7.94
Stone on Concrete	4,881.19	7.95	38,805.46	44,575.02
Stone on Sand	114,857.76	5.17	593,814.62	729,576.49
Stone Walk	12,205.35	.75	9,554.41	23,961.13
Wood Block on Concrete	4,232.68	7.83	33,141.88	38,144.91
Wood Block on Sand	2,216.11	5.05	11,191.36	13,810.79
Wood Block on Tarvia	57.32	7.96	455.69	523.44
Total	355,701.17		$1,841,641.88	$2,233,798.91

[fol. 11348] COMPANY WIDE CASE, HOGAN EXHIBIT No. 5

Sheet No. 1

The Ohio Bell Telephone Company

Exchange and Toll Underground Conduit and Manholes Including Subsidiary Conduit as of June 30, 1925, by Philip Hogan

Main Line Conduit	$7,583,785.69
Subsidiary Conduit	1,253,344.87
Manholes	2,644,484.52
Pavement	2,884,163.77
Grand Total	$14,365,778.85

[fol. 11349] Sheet No. 2

Toll & Exchange Underground Conduit as of June 30, 1925

Manholes

By Philip Hogan

Total Cost for Avg. Manhole

Cost of material	$102.66
Supply expense 4%	4.11
Total cost of material	$106.77
Total Labor	138.79
Supervision 25%	34.70
Incidentals 18%	24.98
Tool expense 1.7%	2.36
Total cost of avg. manhole	$307.60

8,172	N.H's	100% owned	@ 307.60	$2,513,707.20
591	"	71.43% "	@ 219.72	129,854.52
12	"	25% "	@ 76.90	922.80
		Total cost of Manholes		$2,644,484.52

[fol. 11350] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 3

Toll & Exchange Underground Conduit as of June 30, 1925

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit					
Single Tile:					
1 Duct		Tr. Ft.	24,003.7	$1.33	$31,924.92
2 "		" "	88,466.9	1.64	145,085.72
3 "		" "	37,220.2	2.35	87,467.47
4 "		" "	133,396.6	2.54	338,801.96
4 Duct—O.B.T.Co.	89%				
A.T.&T.Co.	11%	" "	657.3	2.26	1,485.50
4 Duct—O.B.T.Co.	88%				
A.T.&T.Co.	12%	" "	299.7	2.24	671.33
4 Duct—O.B.T.Co.	66.67%				
A.T.&T.Co.	33.33%	" "	167	1.69	282.23
5 Duct		" "	34,385.6	3.21	110,377.78
5 Duct—O.B.T.Co.	80%				
P.T.Co.	20%	" "	138	2.57	354.66
6 Duct		" "	196,193.4	3.46	678,829.16
6 Duct—O.B.T.Co.	93%				
A.T.&T.Co.	7%	" "	447	3.22	1,439.34
6 Duct—O.B.T.Co.	66.7%				
A.T.&T.Co.	33.3%	" "	2,190	2.31	5,058.90
7 Duct		" "	64,058.3	3.89	249,186.79
7 Duct—O.B.T.Co.	85.72%				
A.T.&T.Co.	14.28%	" "	110	3.33	366.30
8 Duct		" "	65,924.4	4.17	274,904.75
8 Duct—O.B.T.Co.	95%				
A.T.&T.Co.	5%	" "	75.8	3.96	300.17
		Total			$1,926,536.98

[fol. 11351] Sheet No. 4

8 Duct—O.B.T.Co.	87.5%				
A.T.&T.Co.	12.5%	Tr. Ft.	4,533	$3.65	$16,545.45
8 Duct—O.B.T.Co.	85.71%				
A.T.&T.Co.	14.29%	" "	239	3.57	853.23
8 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	" "	2,810	2.085	5,858.85
9 Duct		" "	23,856.9	4.26	101,630.39
9 Duct—O.B.T.Co.	95%				
A.T.&T.Co.	5%	" "	251.8	4.05	1,019.79
10 Duct		" "	55,436.4	4.82	267,203.45
10 Duct—O.B.T.Co.	94.07%				
A.T.&T.Co.	5.93%	" "	1,129	4.53	5,114.37
10 Duct—O.B.T.Co.	88.89%				
A.T.&T.Co.	11.11%	" "	76.5	4.28	327.42
10 Duct—O.B.T.Co.	80%				
A.T.&T.Co.	20%	" "	2,632	3.86	10,159.52
10 Duct—O.B.T.Co.	70%				
A.T.&T.Co.	30%	" "	3,755	3.37	12,654.35
10 Duct—O.B.T.Co.	96%				
A.T.&T.Co.	4%	" "	165.6	4.63	766.73
10 Duct—O.B.T.Co.	86.8%				
A.T.&T.Co.	13.2%	" "	184.8	4.18	772.46
11 Duct		" "	2,993.8	4.94	14,787.37
12 Duct		" "	38,373.4	5.14	197,239.28
12 Duct—O.B.T.Co.	91.7%				
A.T.&T.Co.	8.3%	" "	1,474	.71	6,942.54
12 Duct—O.B.T.Co.	75%				
A.T.&T.Co.	25%	" "	836	3.85	3,218.60
		Total			$645,093.80

[fol. 11352] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 5

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Single Tile—Continued.					
12 Duct—O.B.T.Co.	90.91%				
A.T.&T.Co.	9.09%	Tr. Ft.	65	$4.67	$303.55
13 Duct		" "	12,748.3	5.56	70,880.55
13 Duct—O.B.T.Co.	76.9%				
A.T.&T.Co.	23.1%	" "	483	4.28	2,067.24
14 Duct		" "	6,067	5.76	34,945.92
14 Duct—O.B.T.Co.	97%				
A.T.&T.Co.	3%	" "	92	5.59	514.28
14 Duct—O.B.T.Co.	93.75%				
A.T.&T.Co.	6.25%	" "	531.8	5.40	2,871.72
14 Duct—O.B.T.Co.	92.9%				
A.T.&T.Co.	7.1%	" "	1,133	5.35	6,061.55
14 Duct—O.B.T.Co.	91.20%				
A.T.&T.Co.	8.80%	" "	982.8	5.25	5,159.70
14 Duct—O.B.T.Co.	95.89%				
A.T.&T.Co.	4.11%	" "	458	5.52	2,528.16
15 Duct		" "	7,403.3	5.97	44,197.70
16 Duct		" "	10,420.9	6.46	67,319.01
17 Duct		" "	2,369	6.76	16,014.44
18 Duct		" "	4,802.1	6.84	32,846.36
18 Duct—O.B.T.Co.	96.86%				
A.T.&T.Co.	3.14%	" "	234.6	6.63	1,555.40
19 Duct		" "	2,968	7.18	21,310.24
20 Duct		" "	8,356.1	7.18	59,996.80
20 Duct—O.B.T.Co.	95%				
A.T.&T.Co.	5%	" "	668.8	6.82	4,561.22
21 Duct		" "	1,570	7.72	12,120.40
		Total			$385,254.24

[fol. 11353]

Sheet No. 6

21 Duct—O.B.T.Co.	95%				
A.T.&T.Co.	5%	Tr. Ft.	21	$7.33	$153.93
22 Duct		" "	1,526.8	8.03	12,260.20
23 Duct		" "	463.4	8.33	3,860.12
24 Duct		" "	2,699.3	8.22	22,188.24
24 Duct—O.B.T.Co.	96%				
A.T.&T.Co.	4%	" "	499.6	7.89	3,941.84
24 Duct—O.B.T.Co.	97.68%				
A.T.&T.Co.	2.32%	" "	214.5	8.03	1,722.43
25 Duct		" "	12,246	8.72	106,785.12
26 Duct		" "	720.5	8.93	6,434.06
26 Duct—O.B.T.Co.	96%				
A.T.&T.Co.	4%	" "	51.5	8.57	441.35
26 Duct—O.B.T.Co.	97.86%				
A.T.&T.Co.	2.14%	" "	139	8.74	1,214.86
28 Duct		" "	887	9.37	8,311.19
28 Duct—O.B.T.Co.	96%				
A.T.&T.Co.	4%	" "	779.2	8.99	7,005.01
29 Duct		" "	273	9.81	2,678.13
30 Duct		" "	3,739.7	10.02	37,471.79
31 Duct		" "	400	10.22	4,088.00
33 Duct		" "	61	10.76	656.36
35 Duct		" "	120.3	11.26	1,354.58
36 Duct		" "	1,491.6	11.49	17,138.48
37 Duct		" "	141	12.06	1,700.46
40 Duct		" "	1,026	12.69	13,019.94
42 Duct		" "	246.5	13.36	3,293.24
44 Duct		" "	198	13.84	2,740.32
44 Duct—O.B.T.Co.	98%				
A.T.&T.Co.	2%	" "	1.5	13.56	20.34
		Total			$258,479.96

[fol. 11354] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 7

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Single Tile—Continued					
45 Duct		Tr. Ft.	562	$14.04	$7,890.48
46 Duct		"	9	14.25	128.25
48 Duct		"	324.2	14.66	4,890.37
48 Duct—O.B.T.Co.	97.88%				
A.T.&T.Co.	2.12%	"	210	14.35	3,013.50
49 Duct—O.B.T.Co.	97.9%				
A.T.&T.Co.	2.1%	"	174	14.98	2,606.52
54 Duct		"	29	16.26	471.54
55 Duct		"	72	16.55	1,191.60
60 Duct		"	105	17.95	1,884.75
84 Duct		"	105	23.97	2,516.85
96 Duct		"	12	26.75	321.00
		Total			$24,923.86
Multiple Tile:		Total Single Tile			$3,240,288.37
2 Duct		"	121,189.2	1.55	187,843.26
2 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	782.6	.72	563.47
2 Duct—O.B.T.Co.	50%				
Bratenahl Vil.	50%	"	172	.72	123.84
3 Duct		"	28,115.1	1.95	54,824.44
3 Duct—O.B.T.Co.	50%				
W.U.T.Co.	50%	"	169	.97	163.93
4 Duct		"	318,516.6	2.20	700,736.52
4 Duct—O.B.T.Co.	33.33%				
A.T.&T.Co.	66.67%	"	868	.73	633.64
4 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	2,758	1.10	3,033.80
4 Duct—O.B.T.Co.	89.2%				
A.T.&T.Co.	10.8%	"	451	1.96	883.96
		Total			$948,806.86

[fol. 11355]

Sheet No. 8

4 Duct—O.B.T.Co.	86%				
A.T.&T.Co.	14%	Tr. Ft.	907	$1.89	$1,714.23
4 Duct—O.B.T.Co.	81.7%				
A.T.&T.Co.	18.3%	"	3	1.80	5.40
4 Duct—O.B.T.Co.	48.76%				
A.T.&T.Co.	51.24%	"	8,617	1.07	9,220.19
4 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	129	1.47	189.63
4 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	"	27	1.10	29.70
4 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	5,297	1.10	5,826.70
5 Duct		"	10,420.4	2.85	29,698.14
5 Duct—O.B.T.Co.	80%				
City	20%	"	179	2.28	408.12
6 Duct		"	364,941	2.93	1,069,277.13
6 Duct—O.B.T.Co.	66.7%				
A.T.&T.Co.	33.3%	"	3,470	1.95	6,766.50
6 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	1,324	1.46	1,933.04
6 Duct—O.B.T.Co.	93%				
A.T.&T.Co.	7%	"	2,646.5	2.72	7,198.48
6 Duct—O.B.T.Co.	89.2%				
A.T.&T.Co.	10.8%	"	122.5	2.61	319.72
6 Duct—O.B.T.Co.	83.3%				
A.T.&T.Co.	16.7%	"	11,785	2.44	28,755.40
		Total			$1,161,342.23

[fol. 11356] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 9

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Multiple Tile—Continued					
6 Duct—O.B.T.Co.	73.60%				
A.T.&T.Co.	26.40%	Tr. Ft.	8,550.2	$2.16	$18,468.43
6 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	48.0	1.46	70.08
6 Duct—O.B.T.Co.	40%				
A.T.&T.Co.	60%	"	4,842	1.17	5,665.14
6 Duct—O.B.T.Co.	20%				
A.T.&T.Co.	80%	"	7,688	.59	4,535.92
6 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	1,312	1.95	2,558.40
6 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	"	2,404.6	1.46	3,510.71
6 Duct—O.B.T.Co.	80%				
P.T.Co.	20%	"	1,624	2.34	3,800.16
6 Duct—O.B.T.Co.	77.78%				
W.U.T.Co.	22.22%	"	1,326.3	2.28	3,023.96
6 Duct—O.B.T.Co.	80%				
A.T.&T.Co.	20%	"	2,306	2.34	5,396.04
6 Duct—O.B.T.Co.	66.67%				
P.T.Co.	33.33%	"	292	1.95	569.40
6 Duct—O.B.T.Co.	66.67%				
P.T.Co.	33.33%	"	471	1.95	918.45
6 Duct—O.B.T.Co.	66.67%				
City	33.33%	"	62	1.95	120.90
7 Duct		"	15,962.6	3.25	51,878.45
7 Duct—O.B.T.Co.	83.33%				
A.T.&T.Co.	16.67%	"	2,473	2.71	6,701.83
		Total			$107,217.87

[fol. 11357] Sheet No. 10

7 Duct—O.B.T.Co.	85.37%				
A.T.&T.Co.	14.63%	"	223.7	2.77	$619.65
8 Duct		"	136,616.6	3.56	486,355.10
8 Duct—O.B.T.Co.	92.37%				
A.T.&T.Co.	7.63%	"	1,285	3.29	4,227.65
8 Duct—O.B.T.Co.	85.71%				
A.T.&T.Co.	14.29%	"	3,100.5	3.05	9,456.53
8 Duct—O.B.T.Co.	82.40%				
A.T.&T.Co.	17.60%	"	7,465.1	2.93	21,872.74
8 Duct—O.B.T.Co.	71.5%				
A.T.&T.Co.	28.5%	"	54	2.55	137.70
8 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	209	2.37	495.33
8 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	"	147	1.78	261.66
8 Duct—O.B.T.Co.	85.7%				
P.T.Co.	14.3%	"	604	3.05	1,842.20
8 Duct—O.B.T.Co.	92.37%				
A.T.&T.Co.	7.63%	"	473	3.29	1,556.17
8 Duct—O.B.T.Co.	66.67%				
P.T.Co.	33.33%	"	348	2.37	824.76
8 Duct—O.B.T.Co.	66.67%				
City	33.33%	"	49	2.37	116.13
9 Duct		"	75,271.5	3.46	260,439.39
9 Duct—O.B.T.Co.	88.89%				
A.T.&T.Co.	11.11%	"	4,809	3.08	14,811.73
		Total			$808,016.78

[fol. 11358] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 11

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Multiple Tile—Continued					
9 Duct—O.B.T.Co.	87.5%				
A.T.&T.Co.	12.5%	Tr. Ft.	2,020	$3.00	$6,120.60
9 Duct—O.B.T.Co.	57.14%				
A.T.&T.Co.	42.86%	"	1,255	1.98	2,484.90
9 Duct—O.B.T.Co.	62.5%				
A.T.&T.Co.	37.5%	"	7,135	2.16	15,411.60
9 Duct—O.B.T.Co.	37.5%				
A.T.&T.Co.	62.5%	"	9,911	1.30	12,884.30
9 Duct—O.B.T.Co.	25%				
A.T.&T.Co.	75%	"	5,053	.86	4,345.58
10 Duct		"	50,726.9	4.04	204,936.68
10 Duct—O.B.T.Co.	90%				
A.T.&T.Co.	10%	"	29	3.64	105.56
10 Duct—O.B.T.Co.	75%				
A.T.&T.Co.	25%	"	680.5	3.03	2,061.91
10 Duct—O.B.T.Co.	66.67%				
A.T.&T.Co.	33.33%	"	456	2.69	1,226.64
10 Duct—O.B.T.Co.	62.5%				
A.T.&T.Co.	37.5%	"	1,046.6	2.52	2,637.43
10 Duct—O.B.T.Co.	88.89%				
P.T.Co.	11.11%	"	366	3.59	1,313.94
10 Duct—O.B.T.Co.	44.44%				
A.T.&T.Co.	55.56%	"	252	1.80	453.60
11 Duct		"	14,399.5	4.00	57,598.00
11 Duct—O.B.T.Co.	90%				
A.T.&T.Co.	10%	"	413	3.60	1,486.80
11 Duct—O.B.T.Co.	66.67%				
A.T.&T.Co.	33.33%	"	476	2.67	1,270.92
	Total				$314,338.46

[fol. 11359]

Sheet No. 12

11 Duct—O.B.T.Co.	70%				
A.T.&T.Co.	30%	Tr. Ft.	453	2.80	$1,268.40
12 Duct		"	68,055.8	4.25	289,237.15
12 Duct—O.B.T.Co.	91.67%				
A.T.&T.Co.	8.33%	"	1,243	3.89	4,835.27
12 Duct—O.B.T.Co.	91.46%				
A.T.&T.Co.	8.54%	"	384.8	3.89	1,496.87
12 Duct—O.B.T.Co.	90.91%				
A.T.&T.Co.	9.09%	"	1,029	3.86	3,971.94
12 Duct—O.B.T.Co.	70%				
A.T.&T.Co.	30%	"	51	2.97	151.47
12 Duct—O.B.T.Co.	75%				
A.T.&T.Co.	25%	"	2,336	3.19	7,451.84
12 Duct—O.B.T.Co.	72.7%				
A.T.&T.Co.	9.1%				
W.U.T.Co.	18.2%	"	336	3.09	1,038.24
12 Duct—O.B.T.Co.	63.6%				
A.T.&T.Co.	36.4%	"	2,778	2.70	7,500.60
12 Duct—O.B.T.Co.	62.5%				
P.T.Co.	37.5%	"	48	2.66	127.68
12 Duct—O.B.T.Co.	45.5%				
A.T.&T.Co.	54.5%	"	826	1.93	1,594.18
12 Duct—O.B.T.Co.	90%				
A.T.&T.Co.	10%	"	515	3.82	1,967.30
13 Duct		"	1,137.9	4.55	5,177.44
13 Duct—O.B.T.Co.	75%				
A.T.&T.Co.	8.3%				
W.U.T.Co.	16.7%	"	349	3.41	190.09
	Total				$326,009.47

[fol. 11360] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 13

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Multiple Tile—Continued					
14 Duct		Tr. Ft.	8,487.7	$4.75	$40,316.57
14 Duct—O.B.T.Co.	92.3%				
A.T.&T.Co.	7.7%	"	294	4.38	1,287.72
14 Duct—O.B.T.Co.	92.86%				
A.T.&T.Co.	7.14%	"	1,236	4.41	5,450.76
15 Duct		"	5,579.7	4.76	26,559.37
15 Duct—O.B.T.Co.	76%				
A.T.&T.Co.	24%	"	1,267.8	3.62	4,589.44
16 Duct		"	10,469.9	5.20	54,443.48
16 Duct—O.B.T.Co.	93.81%				
A.T.&T.Co.	6.19%	"	736	4.88	3,591.68
16 Duct—O.B.T.Co.	93.33%				
A.T.&T.Co.	6.67%	"	85	4.85	412.25
16 Duct—O.B.T.Co.	98%				
A.T.&T.Co.	2%	"	99.8	5.10	508.98
16 Duct—O.B.T.Co.	76%				
A.T.&T.Co.	24%	"	254	3.95	1,003.30
17 Duct		"	3,955.5	5.46	21,597.03
18 Duct		"	8,801.4	5.34	46,999.48
18 Duct—O.B.T.Co.	64.7%				
A.T.&T.Co.	35.3%	"	4,450	3.45	15,352.50
18 Duct—O.B.T.Co.	88.89%				
A.T.&T.Co.	11.11%	"	256	4.75	1,216.00
18 Duct—O.B.T.Co.	94.12%				
A.T.&T.Co.	5.88%	"	60	5.03	301.80
18 Duct—O.B.T.Co.	94.44%				
A.T.&T.Co.	5.56%	"	173	5.04	871.92
		Total			$224,502.28

[fol. 11361]

Sheet No. 14

18 Duct—O.B.T.Co.	60.61%				
A.T.&T.Co.	6.06%				
W.U.T.Co.	33.33%	Tr. Ft.	19	$3.24	$61.56
19 Duct		"	236	5.78	1,364.08
20 Duct		"	6,624.6	5.95	39,416.37
20 Duct—O.B.T.Co.	97.5%				
A.T.&T.Co.	2.5%	"	1,175	5.80	6,815.00
21 Duct		"	36	6.10	219.60
22 Duct		"	186	6.38	1,186.68
23 Duct		"	445	6.70	2,981.50
23 Duct—O.B.T.Co.	95.45%				
A.T.&T.Co.	4.55%	"	217	6.39	1,386.63
24 Duct		"	3,338.3	6.62	22,099.55
24 Duct—O.B.T.Co.	97.9%				
A.T.&T.Co.	2.1%	"	180	6.48	1,166.40
24 Duct—O.B.T.Co.	73.6%				
A.T.&T.Co.	26.4%	"	292	4.87	1,422.04
24 Duct—O.B.T.Co.	95.8%				
A.T.&T.Co.	4.2%	"	312	6.34	1,978.08
24 Duct—O.B.T.Co.	95.4%				
A.T.&T.Co.	4.6%	"	92	6.31	580.52
24 Duct—O.B.T.Co.	70.58%				
W.U.T.Co.	25.00%				
A.T.&T.Co.	4.42%	"	1,114	4.67	5,202.38
25 Duct		"	33	6.96	229.68
26 Duct		"	743.3	7.59	5,641.65
26 Duct—O.B.T.Co.	96.15%				
A.T.&T.Co.	3.85%	"	25.5	7.30	186.15
		Total			$91,987.87

[fol. 11362] Company Wide Case, Hogan Exhibit No. 5—Continued

Sheet No. 15

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Multiple Tile—Continued					
27 Duct		Tr. Ft.	292.4	$7.15	$2,090.66
28 Duct		"	1,570.5	7.69	12,077.15
30 Duct		"	346	8.16	2,823.36
32 Duct		"	947	8.32	7,879.04
32 Duct—O.B.T.Co.	94.99%				
A.T.&T.Co.	5.01%				
35 Duct		"	13	8.19	106.47
36 Duct		"	48.2	9.02	434.76
36 Duct—O.B.T.Co.	98.4%	"	449	9.03	4,054.47
A.T.&T.Co.	1.6%				
36 Duct—O.B.T.Co.	97.15%	"	37	8.85	327.45
A.T.&T.Co.	2.85%				
36 Duct—O.B.T.Co.	97.22%	"	274.7	8.77	2,409.12
A.T.&T.Co.	2.78%				
40 Duct		"	294	8.78	2,581.32
44 Duct		"	718	10.14	7,280.52
46 Duct		"	60	11.38	682.80
48 Duct		"	476	11.66	5,550.16
50 Duct		"	3,102.5	11.95	37,074.87
52 Duct		"	41	12.49	512.09
58 Duct		"	222.7	12.89	2,870.60
60 Duct		"	497	14.13	7,022.61
84 Duct		"	339	14.45	4,898.55
112 Duct		"	210	18.76	3,939.60
Fiber Conduit:					
1 Duct		"	8.6	22.79	195.99
2 Duct		"	443	1.34	593.62
3 Duct		"	5,743	1.66	9,533.38
4 Duct		"	3,849	2.38	9,160.62
4 Duct—O.B.T.Co.	75%		10,650	2.58	27,477.00
P.T.Co.	25%				
5 Duct		"	558.8	1.935	1,081.28
		"	4,710.7	3.255	15,333.33
		Total			$167,990.82

[fol. 11363]

Sheet No. 16

6 Duct		Tr. Ft.	1,436.9	$3.51	$5,043.52
7 Duct		"	879	3.95	3,472.05
8 Duct		"	1,107.2	4.25	4,705.60
9 Duct		"	2	4.35	8.70
10 Duct		"	263.8	4.92	1,297.90
12 Duct		"	113	5.255	593.82
16 Duct		"	30.1	6.61	198.96
25 Duct		"	11	8.96	98.56
42 Duct		"	32	13.765	440.48
Sewer Tile:					
1 Duct		"	10,514.9	1.38	14,510.56
2 Duct		"	6,209	1.74	10,803.66
3 Duct		"	186.1	2.50	465.25
4 Duct		"	1,975.6	2.74	5,413.14
4 Duct—O.B.T.Co.	48.76%				
A.T.&T.Co.	51.24%				
5 Duct—O.B.T.Co.	75%	"	18	1.34	24.12
A.T.&T.Co.	25%				
6 Duct—O.B.T.Co.	50%	"	342	2.595	887.49
W.U.T.Co.	25%				
P.T.Co.	25%				
8 Duct		"	81	1.88	152.28
12 Duct		"	116	4.58	531.28
19 Duct		"	18	5.33	95.94
		"	17.6	7.265	127.86

Company Wide Case—Hogan Exhibit No. 5—Continued
Sheet No. 16—Continued

Item		Unit	Quantity	Unit cost	Reproduction cost new
Main Line Conduit—Continued					
Creosoted Wood:					
1 Duct		"	7,441	1.49	11,087.09
2 Duct		"	1,945.3	1.96	3,812.79
3 Duct		"	2,190.5	2.82	6,177.21
4 Duct		"	511.3	3.17	1,621.46
4 Duct—O.B.T.Co.	48.76%				
A.T.&T.Co.	51.24%	"	106.3	1.55	165.08
		Total			$71,734.80
[fol. 11364]		Sheet No. 17			
4 Duct—O.B.T.Co.	33.33%				
A.T.&T.Co.	66.67%	Tr. Ft.	492	$1.07	$526.44
5 Duct		"	6.4	4.00	25.60
6 Duct		"	2,975.3	4.40	13,091.32
6 Duct—O.B.T.Co.	73.60%				
A.T.&T.Co.	26.40%	"	98	3.24	317.52
7 Duct		"	107.6	4.99	536.92
8 Duct		"	604.6	5.43	3,282.98
9 Duct		"	54.8	5.68	311.26
9 Duct—O.B.T.Co.	62.5%				
A.T.&T.Co.	37.5%	"	889	3.55	3,155.95
10 Duct		"	1,182	6.40	7,564.80
10 Duct—O.B.T.Co.	88.9%				
A.T.&T.Co.	11.1%	"	1,309	5.69	7,448.21
11 Duct—O.B.T.Co.	90%				
A.T.&T.Co.	10%	"	194	6.00	1,164.00
30 Duct		"	74	14.75	1,091.50
Iron Pipe					
1 Duct		"	1,358.1	2.06	2,797.69
2 Duct		"	1,511.7	3.10	4,686.27
3 Duct		"	346.5	4.54	1,573.11
4 Duct		"	857	5.46	4,679.22
5 Duct		"	489.3	6.86	3,356.60
6 Duct		"	702.7	7.84	5,509.17
6 Duct—O.B.T.Co.	93%				
A.T.&T.Co.	7%	"	65	7.29	473.85
6 Duct—O.B.T.Co.	80%				
A.T.&T.Co.	20%	"	68	6.27	426.36
		Total			$62,018.77
[fol. 11365]		Sheet No. 18			
6 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	Tr. Ft.	115	$3.92	$450.80
7 Duct		"	100	9.00	900.00
8 Duct		"	429.1	10.01	4,295.29
9 Duct		"	279	10.83	3,021.57
10 Duct		"	64	12.12	775.68
12 Duct		"	333.1	13.90	4,630.09
12 Duct—O.B.T.Co.	71.82%				
A.T.&T.Co.	18.18%				
W.U.T.Co.	10.00%	"	15	9.98	149.70
21 Duct		"	18	23.05	414.90
25 Duct		"	400	26.96	10,784.00
36 Duct—O.B.T.Co.	98.4%				
A.T.&T.Co.	1.6%	"	72	43.79	3,152.88
Wood Box		"	356	1.07	381.00
Concrete Box		"	64.1	1.74	111.50
Tunnel—4'x5'		"	50	11.84	592.00
Trench for Buried Cable		"	12,830	.33	4,234.00
		Total			$33,606.41
		Total multiple			$4,312,606.73

Company Wide Case—Hogan Exhibit No. 5—Continued

[fol. 11366]

Sheet No. 19

Toll Underground Conduit

Conduit:				
Single Tile:				
1 Duct	Tr. Ft.	198.5	$1.33	$264.00
2 Duct	"	142	1.64	232.88
3 Duct	"	51	2.35	119.85
Multiple tile:				
2 Duct	"	13,091	1.57	20,552.87
2 Duct—O.B.T.Co. 50%) A.T.&T.Co. 50%)	"	92	.785	72.22
4 Duct	"	148.5	2.21	328.18
4 Duct—3 duct A.T.&T.Co.) 1 duct O.B.T.Co.—25%)	"	3,112	.55	1,711.60
6 Duct	"	494	2.93	1,447.42
Creosoted wood:				
1 Duct	"	48	1.49	71.52
2 Duct	"	60	1.96	117.60
Iron Pipe:				
1 Duct	"	2,020	2.06	4,161.20
Sewer Tile:				
1 Duct	"	512	1.38	706.56
2 Duct	"	30	1.74	52.20
3 Duct	"	340	2.50	850.00
Total Toll				$30,688.10

[fol. 11367]

Sheet No. 20

Item	Unit	Quantity	Unit cost	Reproduction cost new
Subsidiary Conduit				
Single Tile:				
1 Duct	Tr. Ft.	252,813	$1.22	$308,431.86
2 Duct	"	174,640.2	1.53	267,199.51
2 Duct—O.B.T.Co. 50% P.T.Co. 50%	"	150	.76	114.00
2 Duct—O.B.T.Co. 50% Bratenahl 50%	"	61	.76	46.36
3 Duct	"	39,825.4	2.19	87,217.63
3 Duct—O.B.T.Co. 66.67% W.U.T.Co. 33.33%	"	122	1.46	178.12
4 Duct	"	11,829	2.33	27,561.57
4 Duct—O.B.T.Co. 66.67% A.T.&T.Co. 33.33%	"	245.5	1.55	380.52
4 Duct—O.B.T.Co. 80% P.T.Co. 20%	"	54	1.86	100.44
4 Duct—O.B.T.Co. 50% W.U.T.Co. 25% P.T.Co. 25%	"	115	1.16	133.40
5 Duct	"	1,060.2	2.65	2,809.53
6 Duct	"	2,784	2.92	7,983.28
6 Duct—O.B.T.Co. 83.33% W.U.T.Co. 16.67%	"	79	2.43	191.97
7 Duct	"	212.6	3.32	705.83
8 Duct	"	259.5	3.36	871.92
8 Duct—O.B.T.Co. 87.50% A.T.&T.Co. 12.50%	"	62	2.94	182.28
11 Duct	"	118	4.27	503.86
Total				$704,612.18

Company Wide Case, Hogan Exhibit No. 9—Continued

[fol. 11368] Sheet No. 21

Item		Unit	Quantity	Unit cost	Reproduction cost new
Subsidiary Conduit—Continued					
Multiple Tile:					
2 Duct		Tr. Ft.	44,591.7	$1.08	$48,159.04
2 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	290	.54	156.60
2 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	562.2	.54	303.59
3 Duct		"	10,848	1.39	15,078.72
3 Duct—O.B.T.Co.	93.06%				
A.T.&T.Co.	6.94%	"	53	1.29	68.37
4 Duct		"	6,314.5	1.47	9,282.32
4 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	702.7	.735	516.48
4 Duct—O.B.T.Co.	66.67%				
A.T.&T.Co.	33.33%	"	128	.98	125.44
5 Duct		"	526.4	1.74	915.94
6 Duct		"	2,178.8	1.81	3,943.63
7 Duct		"	240.5	2.08	500.24
8 Duct		"	1,079.2	2.32	2,503.74
9 Duct		"	76	2.40	182.40
10 Duct		"	55	2.66	146.30
12 Duct		"	103	3.06	317.24
24 Duct		"	3	5.55	16.65
25 Duct		"	45	5.86	263.70
Fiber Conduit:					
1 Duct		"	21,569.8	1.24	26,746.55
2 Duct		"	8,868.6	1.56	13,835.02
3 Duct		"	1,139.4	2.08	2,369.95
4 Duct		"	478	2.21	1,056.38
6 Duct		"	39	2.74	106.86
12 Duct		"	3	4.65	13.95
		Total			$126,609.11

[fol. 11369] Sheet No. 22

Sewer Tile:					
1 Duct		Tr. Ft.	155,390.7	$ .93	$144,513.35
2 Duct		"	77,076.3	1.19	91,720.80
3 Duct		"	15,230.4	1.60	24,368.64
3 Duct—O.B.T.Co.	85.60%				
A.T.&T.Co.	14.40%	"	33	1.37	45.21
3 Duct—O.B.T.Co.	82.20%				
A.T.&T.Co.	17.80%	"	58	1.32	76.56
3 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	111	1.07	118.77
3 Duct—O.B.T.Co.	50%				
P.T.Co.	50%	"	53	.80	42.40
3 Duct—O.B.T.Co.	33.33%				
P.T.Co.	66.67%	"	79	.53	41.87
4 Duct		"	3,846.1	1.76	6,769.14
4 Duct—O.B.T.Co.	50%				
W.U.T.Co.	25%				
P.T.Co.	25%	"	29	.88	25.52
4 Duct—O.B.T.Co.	50%				
A.T.&T.Co.	50%	"	137.8	.88	121.26

Company Wide Case—Hogan Exhibit No. 5—Continued

Sheet No. 22—Continued

Item		Unit	Quantity	Unit cost	Reproduction cost new
Subsidiary Conduit—Continued					
Sewer Tile—Continued					
5 Duct		Tr. Ft.	341.2	$2.08	$709.70
5 Duct—O.B.T.Co.	66.67%				
W.U.T.Co.	33.33%	"	48	1.39	66.72
5 Duct—O.B.T.Co.	70%				
P.T.Co.	30%	"	73.9	1.46	107.89
6 Duct		"	37	2.33	86.21
6 Duct—O.B.T.Co.	66.67%				
P.T.Co.	33.33%	"	4	1.55	6.20
		Total			$268,820.24
[fol. 11370]		Sheet No. 23			
8 Duct		Tr. Ft.	21	$3.40	$61.11
9 Duct		"	52	3.77	169.52
Iron Pipe:					
1 Duct		"	31,540.4	1.61	50,780.04
2 Duct		"	11,377.4	2.54	28,896.60
3 Duct		"	1,784	3.64	6,493.76
3 Duct—O.B.T.Co.	66.66%				
W.U.T.Co.	16.67%				
P.T.Co.	16.67%	"	5	2.43	12.15
3 Duct—O.B.T.Co.	33.34%				
W.U.T.Co.	33.33%				
P.T.Co.	33.33%	"	12	1.21	14.52
4 Duct		"	913.6	4.48	4,092.93
5 Duct		"	41	5.48	224.68
6 Duct		"	62.7	6.42	402.53
Creosoted Wood:					
1 Duct		"	48,417.5	1.04	50,354.20
2 Duct		"	7,254.6	1.40	10,156.44
3 Duct		"	567.7	1.92	1,089.98
4 Duct		"	36.2	2.19	79.28
Tunnel:					
4'0"x5'0"		"	40	11.84	473.60
		Total			$153,303.34
		Total Subsidiary			$1,253,344.87

fols. 11371-11372]

COMPANY WIDE CASE, HOGAN EXHIBIT No. 9

Sheet No. 1—Section No. 1

The Ohio Bell Telephone Company

Reproduction Costs—Summary

As of June 30, 1925

By Philip Hogan

	Reproduction Cost new
Exchange Pole Lines	$12,388,600.97
Exchange Aerial Cable	9,191,127.78
Exchange Aerial Wire	5,347,826.44
Exchange U.G. Cable	11,702,845.87
Exchange Submarine Cable	21,104.34
Interior Block Wires	99,435.46
Toll Pole Lines	7,786,901.87
Toll Aerial Cable	539,873.23
Toll Aerial Wire	3,837,651.78
Toll U.G. Cable	456,423.46
Toll Submarine Cable	13,509.12
Total	$51,385,300.32

[fol. 11373] The Ohio Bell Telephone Company

Sheet No. 2—Section No. 1

Reproduction Costs, Exchange Pole Lines—Northern Cedar

As of June 30, 1925

By Philip Hogan

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Poles				
15', Avg Class D	Each	2,417.9	15.003	36,275.75
18', Avg Class E	"	8,866.2	15.359	136,175.97
20', Avg Class D	"	73,455.2	15.697	1,153,026.27
22', Avg Class E	"	47,678.4	17.279	823,835.07
25', Avg Class D	"	103,438.6	21.547	2,228,688.07
30', Avg Class C	"	61,313.7	26.742	1,639,650.97
35', Avg Class C	"	63,135	37.371	2,359,418.09
40', Avg Class C	"	34,509.8	45.716	1,577,650.02
45', Avg Class C	"	16,295.8	53.993	879,859.13
50', Avg Class C	"	7,247.9	61.131	443,071.37
55', Avg Class C	"	2,545.2	73.468	186,990.75
60', Avg Class C	"	908.4	86.920	78,958.13
65', Avg Class D	"	265.5	99.138	26,321.14
70', Avg Class C	"	54.2	113.720	6,163.62
75', Avg Class C	"	8	133.670	1,069.36
80', Avg Class B	"	1.7	166.597	283.21
107', Avg Class B	"	1	221.562	221.56
Crossarms Avg. 10 Pin (10' 0" Fir)		264,910	3.0612	810,942.49
Total				12,388,600.97

[fol. 11374]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 3—Section No. 1

Reproduction Costs—Exchange Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 19 B. & S. Ga. Cable				
2 Pair	Feet	480	$.24	$115.20
4 "	"	200	.25	50.00
6 "	"	360	.26	93.60
11 "	"	357	.28	99.96
16 "	"	5,345	.32	1,710.40
26 "	"	133,763	.38	50,829.94
51 "	"	571,809.5	.51	291,622.85
61 "	"	2,741	.57	1,562.37
76 "	"	23,479	.63	14,791.77
101 "	"	325,251	.76	247,190.76
121 "	"	3,103	.88	2,730.64
152 "	"	54,183	1.01	54,724.83
202 "	"	112,532.5	1.26	141,790.95
252 "	"	592	1.49	882.08
303 "	"	16,579	1.71	28,350.09
404 "	"	76	1.94	147.44
No. 20 B. & S. Ga. Cable				
11 Pair	"	1,078	.32	344.96
16 "	"	380	.35	133.00
26 "	"	321,786	.43	138,367.98
31 "	"	14	.44	6.16
51 "	"	236,169	.57	134,616.33
76 "	"	71,814	.69	49,551.66
91 "	"	1,898	.79	1,499.42
101 "	"	108,267	.85	92,026.95
126 "	"	28,137	.96	27,011.52
152 "	"	12,057	1.14	13,744.98
177 "	"	672	1.25	840.00
202 "	"	20,653	1.36	28,088.08
303 "	"	721	1.79	1,290.59
404 "	"	1,272	2.19	2,785.68
No. 22 B. & S. Ga. Cable				
6 Pair	"	1,025	.24	246.00
11 "	"	13,571.5	.26	3,528.59
16 "	"	173,379.5	.27	46,812.47
21 "	"	518	.29	150.22
26 "	"	3,707,270.5	.31	1,149,253.86

[fol. 11375]

Sheet No. 4—Section No. 1

31 Pair	Feet	4,775	$.32	$1,528.00
51 "	"	4,658,566.5	.38	1,770,255.27
61 "	"	39,461	.42	16,573.62
76 "	"	311,117	.47	146,224.99
101 "	"	2,118,519.5	.54	1,144,000.53
111 "	"	703	.56	393.68
121 "	"	66,975	.60	40,185.00
126 "	"	25,828	.61	15,755.08
152 "	"	628,055.5	.68	427,077.74
202 "	"	841,900	.83	698,777.00
252 "	"	2,729	.97	2,674.13
303 "	"	120,552.5	1.11	133,813.28
404 "	"	154,559	1.31	202,472.29
606 "	"	35,521.3	1.81	64,293.55
909 "	"	525	2.54	1,333.50

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 4—Section No. 1—Continued

Reproduction Costs—Exchange Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 24 B. & S. Ga. Cable				
11 Pair	Feet	87	$ .25	$21.75
16 "	"	3,718	.26	966.68
21 "	"	325	.28	91.00
26 "	"	198,514	.29	57,569.06
41 "	"	60	.34	20.40
51 "	"	1,354,702.5	.36	487,692.90
76 "	"	1,050	.43	451.50
101 "	"	426,389.5	.49	208,930.86
152 "	"	2,934	.61	1,789.74
202 "	"	255,727	.73	186,680.71
303 "	"	2,235	.99	2,212.65
404 "	"	132,555.5	1.20	159,066.60
606 "	"	36,377	1.66	60,385.82
909 "	"	127	2.10	266.70
1212 "	"	355	2.76	979.80
Composite Cable				
10 Pair, 19 Ga. 40 Pair, 22 Ga.	"	1,864	.54	1,006.56
10 Pair, 19 Ga. 65 Pair, 22 Ga.	"	3,113	.65	2,023.45

[fol. 11376]

Sheet No. 5—Section No. 1

10 Pair 19 Ga. 90 Pair 22 Ga.	Feet	1,353	$ .76	$1,028.28
50 Pair 19 Ga. 50 Pair 22 Ga.	"	9,474	.84	7,958.16
50 Pair 19 Ga. 150 Pair 22 Ga.	"	13,415	.94	12,610.10
8 Quad 13 Ga., A. T. & T. 48 Quad 16 Ga.,-9 Quad A. T. & T. 39 Quad Toll 26 Pair 19 Ga.-Exch. 9.2%	"	41,976	.15	6,296.40
16 Pair 13 Ga. 4 Pair 16 Ga. 152 Pair 22 Ga.	"	51	1.26	64.26
25 Pair 16 Ga.-Toll 101 Pair 22 Ga.-Exch.-50.12%	"	296	.50	148.00
26 Pair 16 Ga.-Toll 126 Pair 22 Ga.-Exch.-54.66%	"	591	.60	354.60
26 Pair 16 Ga.-Toll 152 Pair 22 Ga.-Exch.-59.25%	"	1,378	.71	978.38
76 Pair 19 Ga. 51 Pair 20 Ga.	"	5,487	1.04	5,706.48
76 Pair 19 Ga. 51 Pair 20 Ga. 26 Pair 22 Ga.	"	2,758	1.14	3,144.12
76 Pair 19 Ga. 51 Pair 20 Ga. 51 Pair 22 Ga.	"	1,100	1.25	1,375.00
12 Quad 16 Ga. 283 Pair 19 Ga.	"	1,763	1.98	3,490.74
51 Pair 13 Ga. 86 Pair 19 Ga.	"	317	1.62	513.54

[fol. 11377]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 6—Section No. 1

Reproduction Costs—Exchange Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
14 Pair 16 Ga.-Toll 101 Pair 19 Ga.-Exch. 11 Pair 13 Ga. 40 Pair 16 Ga.	Feet	319	$.69	$220.11
	"	5,492	.90	4,942.80
Terminals—Outside Unprotected				
10 Pair	Each	13	7.32	95.16
11 "	"	14,598	7.32	106,857.36
16 "	"	44,233	8.63	381,730.79
21 "	"	1	8.25	8.25
26 "	"	4,197	11.60	48,685.20
31 "	"	41	13.41	549.81
51 "	"	89	15.33	1,364.37
61 "	"	6	21.71	130.26
101 "	"	1	30.60	30.60
Terminals—Outside Protected				
1 Pair	"	11	5.85	64.35
6 "	"	6	13.14	78.84
11 "	"	2,727	17.23	46,986.21
16 "	"	984	20.76	20,427.84
21 "	"	7	25.92	181.44
26 "	"	2,797	26.97	75,435.09
31 "	"	6	37.12	222.72
41 "	"	1	44.10	44.10
51 "	"	512	52.14	26,695.68
61 "	"	1	60.97	60.97
76 "	"	11	66.55	732.05
101 "	"	112	99.02	11,090.24
121 "	"	1	114.40	114.40
126 "	"	6	119.56	717.36
152 "	"	42	138.45	5,814.90
202 "	"	46	178.87	8,228.02
303 "	"	6	351.41	2,108.46
404 "	"	9	441.53	3,973.77

[fol. 11378]

Sheet No. 7—Section No. 1

Terminals—Inside Unprotected				
11 Pair	Each	11	$5.03	$55.33
16 "	"	6	6.32	37.92
21 "	"	35	6.09	213.15
26 "	"	7	7.34	51.38
36 "	"	2	8.74	17.48
41 "	"	36	13.06	470.16
46 "	"	2	12.61	25.22
51 "	"	1	15.00	15.00
66 "	"	2	15.20	30.40
104 "	"	15	19.83	297.45
156 "	"	6	31.25	187.50
206 "	"	7	43.06	301.42
310 "	"	11	57.41	631.51
404 "	"	1	69.78	69.78
504 "	"	1	82.54	82.54
606 "	"	2	84.23	168.46

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 7—Section No. 1—Continued

Reproduction Costs—Exchange Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Terminals—Inside Protected				
11 "	Each	47	$18.99	$892.53
12 "	"	7	19.97	139.79
16 "	"	225	31.68	7,128.00
26 "	"	332	37.61	12,486.52
51 "	"	109	71.96	7,843.64
101 "	"	7	119.72	838.04
104 "	"	2	122.67	245.34
202 "	"	2	218.67	437.34
Loading Cases				
6 inch Iron Pipe Case containing 7 No. T-545 Coils	"	1	419.89	419.89
No. 8 Case containing 19 No. T-545 Coils	"	1	627.26	627.26
No. 10 Case containing 20 No. T-545 Coils	"	1	677.13	677.13
[fol. 11379] Sheet No. 8—Section No. 1				
No. 28-G Case containing 7 No. 582-A Coils	Each	2	$229.15	$458.30
No. 28-G Case containing 21 No. 582-A Coils	"	4	628.73	2,514.92
Total—Exchange Aerial Cable				$9,191,127.78
[fol. 11380] Sheet No. 9—Section No. 1				
Line Wire				
Bare Iron				
.165	Mile	10.556	$41.43	$437.34
.148	"	254.628	35.95	9,153.88
.134	"	690.710	32.39	22,372.10
.109	"	44,290.730	25.87	1,145,801.19
.083	"	3,293.319	22.38	73,704.48
Bare Copper				
.165	"	.832	101.44	84.40
.128	"	.076	71.52	5.44
.104	"	1,178.156	47.41	55,856.38
.080	"	3,523.769	35.35	124,565.23
.064	"	1,824.499	29.44	53,713.26
.051	"	38.385	24.61	944.65
Insulated Iron				
.148	"	.583	125.98	73.45
.109	"	252.841	86.35	21,832.83
.083	"	586,973	77.09	45,249.71
.065	"	.318	64.05	20.37
Insulated Copper				
.165	"	1.079	204.30	220.46
.128	"	.125	132.50	16.56
.104	"	12.681	91.32	1,158.08
.080	"	155.628	72.46	11,276.89
.064	"	71.701	50.50	3,620.99
.051	"	.664	42.78	28.41
Twisted Pair				
No. 14 B. & S. Ga. Iron	"	.086	177.54	15.27
No. 16 B. & S. Ga. Iron	"	8.407	159.53	1,341.17
No. 18 B. & S. Ga. Iron	"	.253	139.28	35.23
No. 14 B. & S. Ga. Copper	"	192.989	171.72	33,140.67
No. 16 B. & S. Ga. Copper	"	.080	160.16	12.81

[fol. 11381]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 10—Section No. 1

Reproduction Costs—Exchange Aerial Wire

4—Distributing System

4-C—Exchange Aerial Wire—Acct. 243 (Cont'd)

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Twisted Pair (Cont'd)				
No. 17 B. & S. Ga. Copper Steel	Mile	12,104.515	$152.00	$1,839,886.28
No. 18 B. & S. Ga. Copper	"	94.312	137.17	12,936.78
No. 18 B. & S. Ga. Three Conductor Copper	"	.409	170.22	69.62
No. 19 B. & S. Ga. Copper	"	.213	128.85	27.45
No. 19 B. & S. Ga. Three Conductor Copper	"	.199	153.40	30.53
Drop Wire				
Drops (Avg. 17 Tw. Pr. C. S.)	Each	389,731	4.85	1,890,195.35
Total—Exchange Aerial Wire				$5,347,826.44

[fol. 11382]

Sheet No. 11—Section No. 1

Reproduction Costs—Exchange Underground Cable

Main Line Cable				
No. 13 B. & S. Ga. Cable				
27 Quad	Feet	21	$1.24	$26.04
No. 14 B. & S. Ga. Cable				
24 Pair	"	5,370	.71	3,812.70
No. 19 B. & S. Ga. Cable				
6 Pair	"	2,262	.25	565.50
8 "	"	4,561	.28	1,277.08
11 "	"	3,079	.28	862.12
12 "	"	850	.29	246.50
16 "	"	5,580	.31	1,729.80
21 "	"	5,501	.34	1,870.34
26 "	"	46,452	.37	17,187.24
31 "	"	3,420	.40	1,368.00
41 "	"	2,332	.45	1,049.40
51 "	"	88,969	.50	44,469.50
61 "	"	4,306	.55	2,368.30
71 "	"	274	.59	161.66
76 "	"	37,797	.62	23,434.14
91 "	"	1,344	.70	940.80
101 "	"	495,856.5	.74	366,933.81
111 "	"	1,294	.82	1,061.08
116 "	"	777	.83	644.91
121 "	"	666	.86	572.76
126 "	"	19,919	.89	17,727.91
131 "	"	555	.89	493.95
141 "	"	2,795	.95	2,655.25
152 "	"	224,978	.98	220,478.44
162 "	"	5,031	1.03	5,181.93
167 "	"	1,147	1.06	1,215.82
172 "	"	338	1.09	368.42
177 "	"	12,138	1.10	13,351.80
187 "	"	2,016	1.15	2,318.40
202 "	"	652,776	1.22	796,386.72
252 "	"	2,507	1.44	3,610.08

[fol. 11383]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 12—Section No. 1

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Main Line Cable (Cont'd)				
No. 19 B. & S. Ga. Cable (Cont'd)				
303 Pair	Feet	432,046.5	$1.66	$717,197.19
404 "	"	2,341	1.87	4,377.67
455 "	"	52,057	2.08	108,278.56
154 Quad	"	24	2.03	48.72
No. 20 B. & S. Ga. Cable				
26 Pair	"	4,808	.42	2,019.36
51 "	"	3,254	.55	1,789.70
76 "	"	3,131	.66	2,066.46
91 "	"	179	.76	136.04
101 "	"	4,959	.81	4,016.79
126 "	"	1,555	.92	1,430.60
152 "	"	1,790	1.09	1,951.10
177 "	"	494	1.19	587.86
202 "	"	36,230	1.29	46,736.70
303 "	"	89,106	1.70	151,480.20
404 "	"	4,779	2.07	9,892.53
No. 22 B. & S. Ga. Cable				
1 Pair	"	467	.22	102.74
6 "	"	120	.23	27.60
11 "	"	427	.25	106.75
16 "	"	1,288	.26	334.88
21 "	"	232	.28	64.96
26 "	"	63,888	.29	18,527.52
31 "	"	22	.31	6.82
41 "	"	362	.34	123.08
51 "	"	137,238	.37	50,778.06
61 "	"	441	.40	176.40
76 "	"	7,792	.44	3,428.48
101 "	"	215,962.5	.51	110,140.88
121 "	"	445	.56	249.20
126 "	"	1,802	.58	1,045.16
152 "	"	67,790.2	.65	44,063.63

[fol. 11384] Sheet No. 12—Section No. 1

177 Pair	Feet	1,376	$.71	$976.96
202 "	"	339,042	.78	264,452.76
252 "	"	370	.91	336.70
303 "	"	205,095.5	1.04	213,299.32
404 "	"	871,608.5	1.21	1,054,646.29
505 "	"	48	1.46	70.08
606 "	"	668,669.5	1.67	1,116,678.07
909 "	"	792,742.5	2.33	1,847,000.00
No. 24 B. & S. Ga. Cable				
16 Pair	"	446	.25	111.50
26 "	"	4,505	.28	1,261.40
51 "	"	16,309	.34	5,545.06
101 "	"	13,905	.46	6,396.30
152 "	"	856	.57	487.92
202 "	"	22,439	.68	15,258.52
303 "	"	472.5	.91	429.97
404 "	"	21,510	1.10	23,670.90
606 "	"	34,588	1.51	52,227.88
909 "	"	49,464	1.87	92,497.68
1212 "	"	272,454	2.45	667,512.30

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 13—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable				
15 Pair No. 19 Ga. 101 Pair No. 22 Ga.	Feet	2,206	$.72	$1,588.32
50 Pair No. 19 Ga. 75 Pair No. 20 Ga. 75 Pair No. 22 Ga.	"	8,634	1.03	8,893.02
151 Quad No. 19 Ga. 3 Pair No. 19 Ga.	"	23,970	1.87	44,823.90
3 Quad No. 10 Ga. A. T. & T. Co. 12 Quad No. 13 Ga. 6 Quad A. T. & T.—6 Quad toll 278 Pair No. 22 Ga. Exch. 48.90%	"	4,050 Feet	.89	3,604.50

[fol. 11385]

Sheet No. 14—Section No. 1

3 Quad No. 10 Ga. A. T. & T. Co. 12 Quad No. 13 Ga. 9 Quad 3 Quad Toll 278 Pair No. 22 Ga.-Exch. 48.91%	Feet	1,848	$.89	$1,644.72
7 Quad No. 13 Ga.-Toll 17 Quad No. 16 Ga.-Toll 303 Pair No. 22 Ga.-Exch. 54.84%	"	9,906	.98	9,707.88
7 Quad No. 13 Ga.-Toll 429 Pair No. 22 Ga.-Exch. 79.17%	"	11,864	1.50	17,796.00
12 Quad No. 13 Ga.-Toll 363 Pair No. 22 Ga.-Exch. 65.23%	"	10,177	1.21	12,314.17
16 Quad No. 19 Ga.-Toll 268 Pair No. 19 Ga.-Exch. 89.33%	"	27,706	1.55	42,944.30
51 Pair No. 13 Ga. 86 Pair No. 19 Ga.	"	1,341	1.49	1,998.09
19 Pair No. 14 Ga. 35 Pair No. 19 Ga.	"	2,568	.76	1,951.68
21 Pair No. 14 Ga. 5 Pair No. 19 Ga.	"	2,105	.65	1,368.25
30 Pair No. 14 Ga. 100 Pair No. 19 Ga.	"	1,918	1.42	2,723.56
30 Pair No. 16 Ga. 70 Pair No. 19 Ga.	"	21,357	.94	20,075.58
8 Pair No. 14 Ga. 45 Pair No. 19 Ga.	"	9,089	.81	7,362.09
14 Quad No. 16 Ga.-Toll [illegible] Pair No. 19 Ga.-Exch. 79.67%	"	32,877	1.28	42,082.56
30 Pair No. 16 Ga.-Toll [illegible] Pair No. 19 Ga.-Exch. 78.53%	"	45,081	1.26	56,802.06

[fol. 11386]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 15—Section No. 1

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
37 Pair No. 16 Ga.-Toll 227 Pair No. 19 Ga.-Exch. 75.37%	Feet	36,734	$1.27	$46,652.18
19 Quad No. 16 Ga.-Toll 227 Pair No. 19 Ga.-Exch. 74.87%	"	11,775	1.30	15,307.50
25 Pair No. 19 Ga. 125 Pair No. 22 Ga.	"	2,348	.85	1,995.80
25 Pair No. 19 Ga. 175 Pair No. 22 Ga.	"	3,095	1.03	3,187.85
25 Pair No. 19 Ga. 225 Pair No. 22 Ga.	"	1,591	1.15	1,829.65
25 Pair No. 19 Ga. 275 Pair No. 22 Ga.	"	2,029	1.30	2,637.70
100 Pair No. 19 Ga. 100 Pair No. 22 Ga.	"	3,950	1.12	4,424.00
100 Pair No. 19 Ga. 300 Pair No. 22 Ga.	"	3,682	1.69	6,222.58
202 Pair No. 19 Ga. 253 Pair No. 22 Ga.	"	18,755	1.98	37,134.90
12 Quad No. 13 Ga.-Toll 22 Quad No. 16 Ga.-17 Quad Toll 5 Quad AT&T 126 Pair No. 19 Ga.-Exch. 40.56%	"	19,456	.67	13,035.52
21 Pair No. 14 Ga. 14 Pair No. 16 Ga. 40 Pair No. 19 Ga.	"	11,889	.94	11,175.66
16 Pair No. 14 Ga. 22 Pair No. 16 Ga. 92 Pair No. 19 Ga.	"	20,496	1.18	24,185.28
9 Pair No. 14 Ga. 14 Pair No. 16 Ga. 117 Pair No. 19 Ga.	"	12,732	1.14	14,514.48

[fol. 11387]

Sheet No. 16—Section No. 1

12 Quad No. 14 Ga.-Toll 26 Pair No. 16 Ga.-Exch. 40.52%	Feet	22,535	$.36	58,112.60
48 Quad No. 16 Ga. 278 Pair No. 22 Ga.	"	33,581	1.99	66,826.19
8 Quad No. 13 Ga. AT&T Co. 48 Quad No. 16 Ga. 9 Quad AT&T Co.—39 Quad Toll 26 Pair No. 19 Ga.-Exch. 9.20%	"	2,921	.14	408.94
151 Quad No. 19 Ga. 1 Pair No. 22 Ga.	"	242	1.86	450.12
154 Quad No. 19 Ga. 1 Quad No. 22 Ga. 1 Pair No. 22 Ga.	"	226.5	1.88	425.82

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 16—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
52 Quad No. 19 Ga. } 203 Pair No. 22 Ga. }	Feet	50	$1.49	$74.50
202 Pair No. 19 Ga. } 202 Pair No. 22 Ga. }	"	3,430	1.58	5,419.40
202 Pair No. 19 Ga. } 303 Pair No. 22 Ga. }	"	13,261	2.13	28,245.93
Loading Cases				
No. 10 case, containing 37 No. T-545 coils	Each	1	991.20	991.20
No. 22C case, containing 50 No. 554 coils	"	12	1,046.68	12,560.16
No. 22C case, containing 13 No. 574 coils—Toll 37 No. 574 coils—Exch. 74.00%	"	1	505.18	505.18

[fol. 11388]

Sheet No. 17—Section No. 1

No. 22C case, containing 37 No. 574 coils—Toll 13 No. 574 coils—Exch. 26.00%	Each	1	$177.50	$177.50
No. 22C case, containing 50 No. 574 coils	"	30	682.68	20,480.40
No. 23B case, containing 35 No. 574 coils	"	2	543.06	1,086.12
No. 23D case, containing 49 No. 506 coils	"	4	844.76	3,379.04
No. 23E case, containing 63 No. 506 coils	"	42	1,038.83	43,630.86
No. 23E case, containing 63 No. 574 coils	"	7	816.06	5,712.42
No. 23E case, containing 37 No. 554 coils—Toll 26 No. 554 coils—Exch. 41.27%	"	4	509.85	2,039.40
No. 23L case, containing 75 No. 554 coils	"	19	1,428.88	27,148.72
No. 23L case, containing 75 No. 574 coils	"	7	946.06	6,622.42
No. 23E case, containing 30 No. 506 coils—Toll 38 No. 506 coils—Exch. 52.38%	"	5	544.14	2,720.70
No. 23E case, containing 28 No. 514 coils—Toll 35 No. 514 coils—Exch. 55.56%	"	4	840.83	3,363.32
No. 27E case, containing 24 No. 561-A coils	"	4	1,492.56	5,970.24
48 No. 562-A coils				
No. 23G case, containing 21 No. 562-A coils	"	1	464.28	464.28

[fol. 11389]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 18—Section No. 1

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases—Continued				
No. 28G case, containing 7 No. 582-A coils	Each	2	$208.18	$416.36
	Total Main			$8,885,721.26
Subsidiary Cable				
No. 16 B. & S. Ga. Cable				
11 Pair	Feet	25	$.74	$18.50
No. 19 B. & S. Ga. Cable				
2 Pair	"	2,452	.54	1,324.08
6 "	"	161	.56	90.16
8 "	"	203	.59	119.77
11 "	"	2,975	.60	1,785.00
16 "	"	1,983	.64	1,269.12
21 "	"	2,668	.68	1,814.24
26 "	"	31,297	.71	22,220.87
31 "	"	665.1	.74	492.17
41 "	"	680	.82	557.60
51 "	"	31,212	.88	27,466.56
61 "	"	1,603.3	.94	1,507.10
66 "	"	172	.97	166.84
76 "	"	2,476	1.03	2,550.28
101 "	"	8,874.4	1.20	10,649.28
121 "	"	994.8	1.34	1,333.03
126 "	"	393	1.38	542.34
152 "	"	4,380.6	1.51	6,614.71
167 "	"	118	1.61	189.98
177 "	"	926	1.67	1,546.42
202 "	"	3,788	1.83	6,932.04
252 "	"	215	2.13	457.95
303 "	"	1,251.9	2.42	3,029.60
404 "	"	480	2.78	1,334.40

[fol. 11390]

Sheet No. 19—Section No. 1

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 20 B. & S. Ga. Cable				
11 Pair	Feet	108	$.62	$66.96
26 "	"	4,199	.75	3,149.25
51 "	"	1,834	.92	1,687.28
76 "	"	435	1.08	469.80
101 "	"	2,163	1.26	2,725.38
126 "	"	50	1.41	70.50
152 "	"	158	1.62	255.96
202 "	"	321	1.90	609.90
303 "	"	49	2.46	120.54
No. 22 B. & S. Ga. Cable				
1 Pair	"	51	.52	26.52
2 "	"	32	.53	16.96
6 "	"	1,351.5	.54	729.81
11 "	"	16,227.5	.56	9,087.40
16 "	"	36,528	.59	21,551.52

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 19—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Subsidiary Cable (Cont'd)				
No. 22 B. & S. Ga. Cable—Continued				
21 Pair	Feet	2,394	$.61	$1,460.34
26 "	"	404,329.5	.63	254,727.59
31 "	"	1,055.8	.65	686.27
51 "	"	108	.70	75.60
61 "	"	374,896.3	.74	277,413.86
76 "	"	3,671	.80	2,936.80
91 "	"	14,381	.86	12,367.66
101 "	"	58	.92	53.36
111 "	"	163,848	.97	158,932.56
121 "	"	242	1.00	242.00
126 "	"	1,141	1.05	1,198.05
152 "	"	263	1.07	281.41
202 "	"	21,641	1.18	25,536.38
303 "	"	76,195	1.39	105,911.05
404 "	"	11,506.5	1.80	20,711.70
606 "	"	25,878	2.13	55,115.88
909 "	"	2,917	2.89	8,430.13
		598	4.02	2,403.96

[fol. 11391]

Sheet No. 20—Section No. 1

No. 24 B. & S. Ga. Cable				
11 Pair	Feet	177	.56	$99.12
16 "	"	1,361	.58	789.38
21 "	"	57	.60	34.20
26 "	"	18,819	.62	11,667.78
51 "	"	113,723.5	.72	81,880.92
101 "	"	63,817	.91	58,078.47
152 "	"	685	1.10	753.50
202 "	"	23,793.5	1.29	30,693.62
303 "	"	2,339.5	1.68	3,930.36
404 "	"	13,279.5	2.02	26,824.59
606 "	"	1,364	2.73	3,723.72
909 "	"	225	3.56	801.00
1212 "	"	914	4.61	4,213.54
Composite Cable				
50 Pair No. 19 B. & S. Ga. 75 Pair No. 20 B. & S. Ga. 76 Pair No. 22 B. & S. Ga.	"	154	2.38	366.52
12 Quad No. 13 B. & S. Ga.–Toll 363 Pair No. 22 B. & S. Ga.–Exch. 65.23%	"	55	2.72	149.60
51 Pair No. 13 B. & S. Ga. 86 Pair No. 19 B. & S. Ga.	"	125	2.51	313.75
80 Pair No. 19 B. & S. Ga. 80 Pair No. 22 B. & S. Ga.	"	223	2.40	535.20
12 Quad No. 14 B. & S. Ga.–Toll 38 Pair No. 16 B. & S. Ga.–Exch. 40.52%	"	277	.54	149.58
16 Quad No. 19 Ga.–Toll 396 Pair No. 19 Ga.–Exch. 89.33%	"	412	3.23	1,330.76

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 20—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
8 Quad No. 13 Ga.-A. T. & T. Co. 48 Quad No. 16 Ga. 9 Qd. A. T. & T. Co.—39 Qd. O.B.T. Co. Toll 26 Pair No. 19 Ga. O.B.T. Exch. 9.20%	Feet	107	$.23	$24.61
19 Quad No. 16 Ga.-Toll 227 Pair No. 19 Ga.—Exch. 74.87%	"	105	2.57	269.85
[fol. 11392] Sheet No. 21—Section No. 1				
Terminals—Outside Unprotected				
11 Pair	Each	251	$7.76	$1,947.76
16 "	"	1,445	9.18	13,265.10
26 "	"	346	12.40	4,290.40
31 "	"	4	18.56	74.24
41 "	"	1	21.25	21.25
51 "	"	5	23.95	119.75
76 "	"	1	26.40	26.40
121 "	"	1	34.93	34.93
Terminals—Outside Protected				
1 Pair	"	2	4.87	9.74
2 "	"	1	5.69	5.69
6 "	"	1	13.89	13.89
8 "	"	1	14.95	14.95
11 "	"	183	19.29	2,530.07
16 "	"	189	24.07	4,549.23
21 "	"	8	30.69	245.52
26 "	"	1,868	42.87	80,081.16
31 "	"	3	36.41	109.23
51 "	"	1,843	71.27	131,350.61
61 "	"	12	76.54	918.48
76 "	"	67	81.41	5,454.47
101 "	"	857	127.28	109,078.96
101 " 62% Exchange 38% Toll	"	1	78.91	78.91
121 "	"	26	125.17	3,254.42
126 "	"	2	129.59	259.18
152 "	"	177	173.62	30,730.74
202 "	"	558	222.72	124,277.76
303 "	"	67	392.87	26,322.29
303 " 74.87% Exchange 25.13 Toll.	"	1	294.14	294.14
404 "	"	155	490.38	76,008.90
[fol. 11393] Sheet No. 22—Section No. 1				
Terminals—Inside Unprotected				
11 Pair	Each	60	$4.38	$262.80
13 "	"	6	5.41	32.46
16 "	"	167	5.40	901.80
21 "	"	52	6.57	341.64
26 "	"	175	10.88	1,904.00
32 "	"	75	11.11	833.25
42 "	"	71	13.45	954.95
52 "	"	100	17.35	1,735.00
66 "	"	1	18.80	18.80
76 "	"	5	21.72	108.60

Company-Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 22—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Terminals, Inside Unprotected (Cont'd)				
101 "	Each	32	$26.94	$862.08
104 "	"	58	28.27	1,639.66
111 "	"	1	29.88	29.88
126 "	"	4	33.05	132.20
152 "	"	9	38.79	349.11
156 "	"	19	39.46	749.74
176 "	"	1	43.99	43.99
202 "	"	27	50.36	1,359.72
208 "	"	42	51.60	2,167.20
215 "	"	1	53.23	53.23
225 "	"	1	55.57	55.57
240 "	"	1	59.05	59.05
250 "	"	2	61.14	122.28
260 "	"	3	63.20	189.60
303 "	"	9	72.76	654.84
312 "	"	19	76.31	1,449.89
320 "	"	2	78.21	156.42
404 "	"	10	72.02	720.20
416 "	"	31	74.49	2,309.19
420 "	"	1	75.39	75.39
450 "	"	2	81.46	162.92
505 "	"	1	83.15	83.15
606 "	"	7	98.80	691.60
624 "	"	10	108.22	1,082.20
720 "	"	1	123.75	123.75
[fol. 11394]	Sheet No. 23—Section No. 1			
808 Pair	Each	4	$137.41	$549.64
832 "	"	4	141.10	564.40
858 "	"	1	145.27	145.27
970 "	"	1	162.51	162.51
1092 "	"	1	181.38	181.38
1200 "	"	13	199.18	2,589.34
1400 "	"	2	234.35	468.70
1616 "	"	1	266.57	266.57
2040 "	"	1	340.28	340.28
2160 "	"	1	358.87	358.87
3000 "	"	2	497.02	994.04
3080 "	"	1	509.41	509.41
5656 "	"	1	924.51	924.51
Terminals—Inside Protected				
6 Pair	"	3	12.61	37.83
11 "	"	52	18.64	969.28
16 "	"	112	31.33	3,508.96
26 "	"	250	37.23	9,307.50
31 "	"	1	44.49	44.49
51 "	"	137	51.71	7,084.27
52 "	"	1	52.18	52.18
76 "	"	2	74.28	148.56
101 "	"	54	96.26	5,198.04
152 "	"	8	108.10	864.80
202 "	"	22	139.74	3,074.28
208 "	"	4	78.27	313.08
252 "	"	1	91.23	91.23
308 "	"	3	107.17	321.51
312 "	"	2	114.54	229.08

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 23—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Terminals—Inside Protected—Continued				
404 Pair	Each	5	$151.23	$756.15
606 "	"	3	117.09	351.27
1150 "	"	1	225.05	225.05
1212 "	"	3	236.52	709.56
2600 "	"	1	513.35	513.35
	Total Subsidiary			$1,970,331.21

[fol. 11395]

Sheet No. 24—Section No. 1

House Cable				
No. 19 B. & S. Ga. Cable				
1 Pair	Feet	200	$.53	$106.00
11 "	"	844	.69	582.36
16 "	"	100	.78	78.00
21 "	"	351	.87	305.37
26 "	"	1,997	.95	1,897.15
31 "	"	31	1.03	31.93
41 "	"	29	1.20	34.80
51 "	"	1,666	1.34	2,232.44
76 "	"	283	1.72	486.76
101 "	"	1,906	2.11	4,021.66
167 "	"	92	3.11	286.12
202 "	"	65	3.64	236.60
No. 20 B. & S. Ga. Cable				
26 Pair	"	635	.85	539.75
51 "	"	230	1.16	266.80
101 "	"	111	1.80	199.80
No. 22 B. & S. Ga. Cable				
6 Pair	"	4,104	.57	2,339.28
11 "	"	44,574.8	.64	28,527.87
16 "	"	89,922.9	.70	62,946.03
21 "	"	25,475.6	.76	19,361.46
26 "	"	146,174	.82	119,862.68
31 "	"	3,121	.88	2,746.48
36 "	"	25	.94	23.50
41 "	"	1,463.3	1.01	1,477.93
51 "	"	99,621.4	1.13	112,572.18
61 "	"	2,079.5	1.26	2,620.17
76 "	"	5,990.5	1.43	8,566.42
101 "	"	45,801.7	1.73	79,236.94
121 "	"	141	1.96	276.36
136 "	"	632	2.02	1,276.64
152 "	"	5,574.8	2.32	12,933.54
202 "	"	23,060.1	2.90	66,874.29
227 "	"	70	3.19	223.30
253 "	"	162	3.40	550.80
303 "	"	4,017	$4.07	$16,349.19
404 "	"	4,942.6	5.09	25,157.53
606 "	"	3,205	7.31	23,428.55
909 "	"	295	10.61	3,129.95

[fol. 11396]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 25—Section No. 1

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
House Cable (Cont'd)				
No. 24 B. & S. Ga. Cable				
11 Pair	Each	736	$ .62	$456.32
16 "	"	3,206	.68	2,180.08
26 "	"	17,163.5	.80	13,730.80
51 "	"	36,169.5	1.08	39,063.06
76 "	"	14	1.37	19.18
101 "	"	16,425.5	1.64	26,937.82
152 "	"	196	2.19	429.24
202 "	"	9,474	2.74	25,958.76
303 "	"	853	3.86	3,292.58
404 "	"	4,136	4.91	20,307.76
606 "	"	1,028	7.15	7,350.20
909 "	"	399	9.85	3,930.15
1212 "	"	453	13.02	5,898.06
Terminals—Outside Unprotected				
11 Pair	"	48	8.13	390.24
16 "	"	77	9.73	749.21
26 "	"	27	13.32	359.64
31 "	"	1	18.40	18.40
51 "	"	2	23.76	47.52
Terminals—Outside Protected				
11 Pair	"	5	24.17	120.85
16 "	"	5	30.56	152.80
26 "	"	11	32.11	353.21
51 "	"	7	59.07	413.49
101 "	"	1	101.43	101.43
152 "	"	1	144.76	144.76
202 "	"	1	190.53	190.53

[fol. 11397]

Sheet No. 26—Section No. 1

Terminals—Inside Unprotected				
6 Pair	Each	34	$4.86	$165.24
7 "	"	1	6.57	6.57
11 "	"	927	8.75	8,111.25
13 "	"	83	10.79	895.57
16 "	"	1,923	11.62	22,345.26
21 "	"	519	7.07	3,669.33
23 "	"	27	8.52	230.04
26 "	"	674	9.33	6,288.42
32 "	"	968	11.68	11,306.24
42 "	"	119	14.23	1,693.37
51 "	"	7	18.44	129.08
52 "	"	477	18.63	8,886.51
62 "	"	12	18.37	220.44
76 "	"	20	23.33	466.60
101 "	"	60	30.80	1,848.00
104 "	"	167	30.45	5,085.15
121 "	"	2	31.58	63.16
126 "	"	2	32.52	65.04
152 "	"	4	45.08	180.32
156 "	"	41	42.29	1,733.89

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 26—Section No. 1—Continued

Reproduction Costs—Exchange Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
House Cable (Cont'd)				
Terminals—Inside Unprotected (Cont'd)				
202 "	Each	15	$49.46	$741.90
208 "	"	99	55.12	5,456.88
260 "	"	15	67.54	1,013.10
308 "	"	4	82.73	330.92
312 "	"	18	82.12	1,478.16
350 "	"	1	96.66	96.66
404 "	"	6	101.99	611.94
450 "	"	1	119.81	119.81
416 "	"	16	106.88	1,710.08
480 "	"	1	125.43	125.43
606 "	"	1	121.75	121.75
624 "	"	1	130.34	130.34
808 "	"	1	168.02	168.02
909 "	"	1	187.47	187.47
1212 "	"	1	245.82	245.82

[fol. 11398]

Sheet No. 27—Section No. 1

4160 Pair	Each	1	$841.79	$841.79
Terminals—Inside Protected				
11 Pair	"	2	18.66	37.32
12 "	"	2	19.64	39.28
16 "	"	23	31.35	721.05
21 "	"	3	39.47	118.41
26 "	"	30	37.26	1,117.80
32 "	"	4	45.53	182.12
42 "	"	2	54.16	108.32
51 "	"	9	62.99	566.91
101 "	"	11	96.37	1,060.07
202 "	"	2	97.17	194.34
303 "	"	1	139.05	139.05
404 "	"	5	109.69	548.45
505 "	"	1	135.86	135.86
606 "	"	1	162.03	162.03
1212 "	"	2	254.91	509.82
Total House Cable				$846,793.40
Total Exchange U. G. Cable				$11,702,845.87

[fol. 11399] Sheet No. 28—Section No. 1

Reproduction Costs—Exchange Submarine Cable

No. 16 B. & S. Ga. Cable				
16 Pair	Feet	2,500	$2.45	$6,125.00
No. 19 B. & S. Ga. Cable				
152 Pair	"	1,094	4.58	5,010.52
182 "	"	400	4.80	1,920.00
252 "	"	730	5.34	3,898.20
No. 22 B. & S. Ga. Cable				
308 Pair	"	419	4.98	2,086.62
404 "	"	400	5.16	2,064.00
Total—Exchange Submarine Cable				$21,104.34

[fol. 11400]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 29—Section No. 1

Reproduction Cost—Interior Block Wires

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Interior Block Wires	Blk. Wire	18,235	$5.453	$99,435.46

[fol. 11401] Sheet No. 30—Section No. 1

Reproduction Costs, Toll Pole Lines—Northern Cedar

Poles				
15', Avg. Class C	Each	327.8	$15.547	$5,096.307
18', Avg. Class C	"	573.1	16.123	9,240.091
20', Avg. Class C	"	16,961.3	16.743	283,983.046
22', Avg. Class C	"	5,158.5	20.439	105,434.582
25', Avg. Class C	"	102,143.4	22.467	2,294,855.765
30', Avg. Class C	"	63,192.2	27.151	1,715,731.422
35', Avg. Class C	"	28,374.1	38.484	1,091,948.864
40', Avg. Class D	"	9,640.1	47.384	456,786.498
45', Avg. Class B	"	3,692.2	56.457	208,450.535
50', Avg. Class B	"	1,239	70.211	86,991.429
55', Avg. Class B	"	497.8	83.960	41,795.288
60', Avg. Class C	"	125.3	100.710	12,618.963
65', Avg. Class C	"	22.2	117.269	2,603.372
70', Avg. Class C	"	6.	135.600	813.600
75', Avg. Class C	"	1.	153.137	153.137
115', Avg. Class A	"	1.	245.725	245.725
130', Steel Tower	"	1.	1,117.199	1,117.199
Crossarms, Avg. 10 Pin (10' 0" Fir)	"	432.451	3.397	1,469,036.047
Total—Toll Pole Lines				$7,786,901.870

[fol. 11402] Sheet No. 31—Section No. 1

Reproduction Costs—Toll Aerial Cable

No. 13 B. & S. Ga. Cable				
7 Quad	Feet	772	$.54	$416.88
8 "	"	151	.58	87.58
12 "	"	602	.70	421.40
19 "	"	1,807	.92	1,662.44
24 "	"	130	1.05	136.50
26 "	"	13	1.11	14.43
No. 14 B. & S. Ga. Cable				
5 Pair	"	2,688	.34	913.92
11 "	"	2,893	.43	1,243.99
12 "	"	377	.44	165.88
14 "	"	125	.46	57.50
16 "	"	230	.49	112.70
21 "	"	174	.86	149.64
2 Quad	"	242	.65	157.30
No. 16 B. & S. Ga. Cable				
3 Pair	"	84	.32	26.88
1 "	"	1,434	.40	573.60
3 "	"	13	.50	6.50
"	"	1,152	.55	633.60
"	"	291	.60	174.60
7 Quad	"	11	.75	8.25
"	"	4,992	.42	2,096.64
	"	785	.44	345.40

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 31—Section No. 1—Continued

Reproduction Costs—Toll Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 16 B. & S. Ga. Cable—Continued				
9 Quad	Feet	283	$.46	$130.1
10 "	"	5,794	.48	2,781.1
12 "	"	4,248	.52	2,208.9
19 "	"	4,964	.66	3,276.2
22 " 8 Qd. O. B. T.–36.36% " 14 Qd. A. T. & T.	"	660	.26	171.6
27 "	"	376	.80	300.8
37 " 33.33% O. B. T. Co. 66.67% A. T. & T.	"	13	.32	4.1
52 " 33.33% O. B. T. Co. 66.67% A. T. & T.	"	14	.40	5.6

[fol. 11403]

Sheet No. 32—Section No. 1

No. 19 B. & S. Ga. Cable				
5 Pair	Feet	131	$.24	$31.4
11 "	"	476	.27	128.5
16 "	"	347	.30	104.1
21 "	"	24	.33	7.9
26 "	"	140	.35	49.0
51 "	"	1,422	.48	682.5
76 "	"	1,280	.59	725.7
202 "	"	12	1.17	14.0
7 Quad	"	150	.36	54.0
19 "	"	72	.50	36.0
No. 22 B. & S. Ga. Cable				
6 Pair	"	175	.22	38.5
16 "	"	1,260	.26	327.6
26 "	"	3,874	.29	1,123.4
51 "	"	4,012	.36	1,444.3
152 "	"	12	.64	7.6
404 "	"	134	1.23	164.8
No. 24 B. & S. Ga. Cable				
51 Pair	"	242	.34	82.2
202 "	"	28	.69	19.3
404 "	"	9	1.13	10.1
Composite Cable				
8 Quad, 13 Ga. A. T. & T. 48 Quad, 16 Ga. 9 Qd. A. T. & T. 39 Qd. OBT. 55.30%	"	41,976	.90	37,778.4
26 Pair 19 Ga. O. B. T. Exch. 8 Quad, 13 Ga. A. T. & T. 48 Quad, 16 Ga. 9 Qd. A. T. & T. 39 Od. O. B. T. 1 Pair 19 Ga. O. B. T. Total OBT–61.05%	"	86,175	.82	70,663.5
25 Pair, 16 Ga.–Toll–49.88% 101 Pair, 22 Ga.–Exch.	"	296	.50	148.0
25 Pair, 16 Ga.–Toll–45.34% 126 Pair, 22 Ga.–Exch.	"	591	.50	295.5

[fol. 11404]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 33—Section No. 1

Reproduction Costs—Toll Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
25 Pair 16 Ga.–Toll–40.75% 152 Pair 22 Ga.–Exch.	Feet	1,378	$.49	$675.22
38 Pair 16 Ga. 101 Pair 22 Ga.	"	262	.95	248.90
8 Quad 13 Ga. 48 Quad 16 Ga. 51 Pair 19 Ga.	"	13	1.54	20.02
12 Quad 16 Ga.–4 Qd. A. T. & T. 8 Qd. O. B. T. 46 Quad 19 Ga.–20 Qd. A. T. & T. 26 Qd. O. B. T. 2 Pair 22 Ga.–1 Pr. A. T. & T. 1 Pr. O. B. T. Total OBT 59.94%	"	90,106	.60	54,063.60
7 Quad 13 Ga. 17 Quad 16 Ga.	"	806	.83	668.98
12 Quad 13 Ga. 51 Pair 19 Ga.	"	1,145	.94	1,076.30
24 Quad 16 Ga.–2 Qd. A. T. & T. 22 Qd. O. B. T. 27 Quad 19 Ga.–4 Qd. A. T. & T. 23 Qd. O. B. T. Total OBT Co. 89.32%	"	18,566	.98	18,194.68
14 Pair 16 Ga.–Toll 35.79% 101 Pair 19 Ga.–Exch.	"	319	.38	121.22
19 Quad 16 Ga.–6 Qd. A. T. & T. 13 Qd. O. B. T. 56 Quad 19 Ga.–51 Qd. A. T. & T. 5 Qd. O. B. T. Total OBT 33.01%	"	27,835	.39	10,855.65
56 Quad 16 Ga.–A. T. & T. 41 Quad 19 Ga.–37 Qd. A. T. & T. 4 Qd. O. B. T. 2.61%	"	9,256	.04	370.24

[fol. 11405] Sheet No. 34—Section No. 1

27 Quad 16 Ga.–22 Qd. A. T. & T. 5 Qd. O. B. T. 104 Quad 19 Ga.–83 Qd. A. T. & T. 21 Qd. O. B. T. 1 Qd. 22 Ga. .5 Qd. A. T. & T. .5 Qd. O. B. T. Total OBT Co. 19.72%	Feet	209,774	$.34	$71,323.16
19 Quad 19 Ga. 1 Quad 22 Ga.	"	750	.37	277.50
[illegible] Quad 19 Ga. [illegible] Pair 22 Ga.	"	19,420	1.36	26,411.20
[illegible] Quad 19 Ga. [illegible] Pair 22 Ga.	"	2,016	1.86	3,749.76
[illegible] Quad 19 Ga. [illegible] 22 Ga.	"	5,417	.84	4,550.28

Company Wide Case, Hogan Exhibit No. 9—Continued
Sheet No. 34—Section No. 1—Continued
Reproduction Costs—Toll Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
27 Quad 16 Ga. 101 Pair 24 Ga.	Feet	4,655	$1.06	$4,934.30
27 Quad 16 Ga. 202 Pair 24 Ga.	"	3,842	1.30	4,994.60
27 Quad 16 Ga. 404 Pair 24 Ga.	"	780	1.76	1,372.80
42 Quad 16 Ga.–4 Qd. O. B. T. 38 Qd. A. T. & T. 76 Quad 19 Ga.–7 Qd. O. B. T. 69 Qd. A. T. & T. 1 Pair 22 Ga. A. T. & T. Total O. B. T. Co. 9.36%	"	10,958	.16	1,753.28
42 Quad 16 Ga.–9 Qd. O. B. T. 33 Qd. A. T. & T. 76 Quad 19 Ga.–6 Qd. O. B. T. 70 Qd. A. T. & T. 1 Pair 22 Ga.–A. T. & T. Total O. B. T. Co. 16.82%	"	224,294	.29	65,045.26

[fol. 11406] Sheet No. 35—Section No. 1

Terminals—Outside Unprotected				
11 Pair	Each	31	$7.32	$226.92
16 "	"	41	8.63	353.83
26 "	"	5	11.60	58.00
101 "	"	1	30.60	30.60
Terminals—Outside Protected				
11 Pair	"	2	17.23	34.46
21 "	"	3	25.92	77.76
26 "	"	23	26.97	620.31
31 "	"	1	37.12	37.12
51 "	"	15	52.14	782.10
101 "	"	3	99.02	297.06
202 "	"	2	178.87	357.74
303 "	"	1	351.41	351.41
51 " 36.36% O. B. T. 63.64% A. T. & T.	"	1	18.96	18.96
Loading Cases				
No. 23-E Case, containing 63 No. 303 Coils	"	3	1,065.26	3,195.78
No. 27-E Case, containing 27 No. 302-A coils A. T. & T. 35 No. 302-A coils, O.B.T.– 57.14%	"	5	643.96	3,219.80
No. 27-A Case, containing 24 No. 301 coils 48 No. 302 coils	"	20	1,485.89	29,717.80
No. 27-D Case, containing 15 No. 301 coils 30 No. 302 coils	"	7	1,022.67	7,158.69
No. 27-E Case, containing 24 No. 302-A coils, A. T. & T. 12 No. 301-A coils, A. T. & T. 24 No. 302-A coils, O. B. T. 12 No. 301-A coils, O. B. T. Total O. B. T. Co. 50.00%	"	15	789.51	11,842.65

[fol. 11407]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 36—Section No. 1

Reproduction Costs—Toll Aerial Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases (Cont'd)				
No. 27-E Case, containing				
5 No. 583 coils, A. T. & T.				
10 No. 584 coils, A. T. & T.				
19 No. 583 coils, O. B. T.				
38 No. 584 coils, O. B. T.				
Total O. B. T. Co. 70.17%	Each	34	$1172.96	$39,880.64
No. 31-A Case, containing				
35 No. 581A coils, A. T. & T.				
8 No. 581A coils, O. B. T.-18.60%	"	2	266.72	533.44
No. 32-B Case, containing				
14 No. 587 coils, O. B. T.				
28 No. 584 coils, O. B. T.				
21 No. 587 coils, A. T. & T.				
42 No. 584 coils, A. T. & T.				
Total O. B. T. Co. 40.00%	"	2	738.12	1,476.24
No. 32-B Case, containing				
16 No. 587 coils, O. B. T.				
32 No. 584 coils, O. B. T.				
19 No. 587 coils, A. T. & T.				
38 No. 584 coils, A. T. & T.				
Total O. B. T. Co. 45.72%	"	35	843.68	29,528.80
No. 27-E Case, containing				
24 No. 581-A coils,				
48 No. 582-A coils,	"	5	1519.01	7,595.05
Total—Toll Aerial Cable				$539,873.23

[fol. 11408]

Sheet No. 37—Section No. 1

Reproduction Costs—Toll Aerial Wire

Line Wire				
Bare Copper				
.165	Mile	23.640	$102.84	$2,431.14
.128	"	4,289.204	72.39	310,495.48
.104	"	60,264.842	48.736	2,937,067.34
.080	"	3,316.919	37.10	123,057.69
.064	"	92.409	31.08	2,872.07
Bare Iron				
.165	"	15.395	42.89	660.29
.148	"	3,794.365	37.263	141,389.42
.134	"	2,396.699	33.65	80,312.42
.109	"	6,465.922	27.04	174,838.53
.083	"	8.342	23.34	194.70
Insulated Copper				
.104	"	1.383	94.797	131.10
.080	"	1.300	75.492	98.14
.064	"	.594	53.073	31.53
Insulated Iron				
.109	"	.348	89.777	31.24
.083	"	.247	80.020	19.76
Twisted Pair				
No. 14 B. & S. Ga. Copper	"	33.981	178.359	6,060.82
No. 16 B. & S. Ga. Copper	"	11.943	143.947	1,719.16
No. 17 B. & S. Ga. Copper-steel	"	120.191	158.714	19,075.99

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 37—Section No. 1—Continued

Reproduction Costs—Toll Aerial Wire

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases				
No. 26-B Case, containing				
1—549 coil				
2—550 coil	Each	43	$303.967	$13,070.58
Phantom Circuit Material	Mile	11,484.45	2.098	24,094.38
Total—Toll Aerial Wire				$3,837,651.78

[fol. 11409] Sheet No. 38—Section No. 1

Reproduction Costs—Toll Underground Cable

No. 13 B. & S. Ga. Cable				
14 Pair	Feet	149	$.54	$80.46
27 "	"	347	.77	267.19
37 "	"	410	.95	389.50
7 Quad	"	314	.55	172.70
12 "	"	1,451.5	.72	1,045.08
19 Quad	"	6,395	.94	6,011.30
27 "	"	10,866	1.16	12,604.56
No. 14 B. & S. Ga. Cable				
1 Pair	"	50	.27	13.50
5 Quad	"	240	.42	100.80
6 "	"	514	.45	231.30
8 "	"	4,094	.50	2,047.00
12 "	"	12,760	.62	7,911.20
13 Quad	"	8,069	.64	5,164.16
19 "	"	8,398	.77	6,466.46
27 "	"	26	1.23	31.98
No. 16 B. & S. Ga. Cable				
11 Pair	"	2,181	.41	894.21
16 "	"	891	.47	418.77
21 "	"	366	.51	186.66
26 "	"	467	.56	261.52
51 "	"	6,763	.78	5,275.14
76 Pair	"	1,870	.95	1,776.50
101 "	"	3,063	1.20	3,675.60
152 "	"	1	1.59	1.59
5 Quad	"	1,359	.33	448.47
7 Quad	"	2,807	.43	1,207.01
8 Quad	"	1,605	.45	722.25
10 "	"	1,437	.49	704.13
12 "	"	10,228	.54	5,523.12
15 "	"	864	.58	501.12
19 "	"	16,682.5	.68	11,344.10
24 Quad	"	406	.75	304.50
27 "	"	360.5	.80	288.40
37 "	"	34	.96	32.64
52 "	"	8	1.19	9.52
76 "	"	1	1.68	1.68

[fol. 11410] Sheet No. 39—Section No. 1

No. 19 B. & S. Ga. Cable				
2 Pair	Feet	600	$.23	$138.00
11 "	"	841	.28	235.48
16 "	"	20	.31	6.20
21 "	"	3,775	.34	1,283.50
26 "	"	4,890	.37	1,809.30

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 39—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
No. 19 B. & S. Ga. Cable—Continued				
31 Pair	Feet	301	$.40	$120.40
41 "	"	15	.46	6.90
51 "	"	3,463	.50	1,731.50
76 "	"	626	.63	394.38
101 "	"	3,776.5	.76	2,870.14
152 Pair	"	5,775	1.01	5,832.75
12 Quad	"	345	.38	131.10
19 "	"	111	.54	59.94
27 "	"	55	.61	33.55
37 "	"	61	.72	43.92
52 Quad	"	49.5	.86	42.57
75 "	"	5.5	1.04	5.72
154 " —88 Quad AT&T Co. 66 Quad OBT Co.-42.86%	"	9,173	.77	7,063.21
No. 20 B. & S. Ga. Cable				
21 Pair	"	175	.38	66.50
No. 22 B. & S. Ga. Cable				
26 Pair	"	3,453	.30	1,035.90
51 "	"	41	.39	15.99
76 "	"	15	.47	7.05
152 "	"	46	.71	32.66
202 "	"	69	.86	59.34
303 "	"	26	1.17	30.42
404 "	"	134	1.39	186.26
No. 24 B. & S. Ga. Cable				
26 Pair	"	21	.29	6.09
[fol. 11411] Sheet No. 40—Section No. 1				
Composite Cable				
16 Qd. No. 19 Ga.-Toll 10.67% 268 Pr. No. 19 Ga.-Exchange	Feet	28,118	$.19	$5,342.42
12 Qd. No. 13 Ga. 9 Pr. No. 16 Ga.	"	350	.81	283.50
7 Qd. No. 13 Ga. 17 Qd. No. 16 Ga.	"	1,171	.86	1,007.06
7 Qd. No. 13 Ga. 20 Qd. No. 16 Ga.	"	9,188	.93	8,544.84
3 Qd. No. 10 Ga. A.T.&T. Co. 12 Qd. No. 13 Ga. 6 Qd. AT&T Co. 6 Qd. OBT. Co. 33.31%	"	83	.30	24.90
3 Qd. No. 10 Ga. A.T.&T Co. 12 Qd. No. 13 Ga. 9 Qd. AT&T Co. 3 Qd. OBT Co. 16.66%	"	57	.15	8.55
12 Qd. No. 14 Ga.-Toll 59.48% 36 Pair No. 16 Ga.-Exchange	"	22,812	.52	11,862.24
3 Qd. No. 10 Ga. A.T.&T. Co. 12 Qd. No. 13 Ga. 7 Qd. AT&T Co. 5 Qd. OBT Co. 24 Qd. No. 16 Ga. 6 Qd. AT&T Co. 18 Qd. OBT Co. Total OBT Co. 46.61%	"	4,774	.60	2,864.40

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 40—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
7 Qd. No. 13 Ga.–Toll 20.83% 429 Pr. No. 22 Ga.–Exchange	Feet	11,864	$.39	$4,626.96
8 Qd. No. 13 Ga. A.T.&T. Co. 48 Qd. No. 16 Ga. 9 Qd. AT&T Co. 39 Qd. OBT Co. 1 Pr. No. 19 Ga. OBT Co. Total OBT Co. 61.05%	"	3,998	.85	3,398.30
7 Qd. No. 13 Ga.–Toll 17 Qd. No. 16 Ga.–Toll 303 Pair No. 22 Ga.–Exchange Total Toll 45.16%	"	9,906	.81	8,023.86
[fol. 11412] Sheet No. 41—Section No. 1				
14 Qd. No. 16 Ga.–Toll 20.33% 220 Pr. No. 19 Ga.–Exchange	Feet	32,877	$.33	$10,849.41
30 Pr. No. 16 Ga.–Toll 21.47% 220 Pr. No. 19 Ga.–Exchange	"	45,081	.34	15,327.54
12 Qd. No. 16 Ga.–4 Qd. AT&T Co. 8 Qd. OBT Co. 46 Qd. No. 19 Ga.–20 Qd. AT&T Co. 26 Qd. OBT Co. 2 Pr. No. 22 Ga.–1 Pr. AT&T Co. 1 Pr. OBT Co. Total OBT Co. 59.94%	"	25,666	.63	16,169.58
8 Qd. No. 13 Ga. AT&T Co. 48 Qd. No. 16 Ga. 9 Qd. AT&T Co. 39 Qd. OBT Co. 55.30% 26 Pr. No. 19 Ga. Exchange	"	3,028	.82	2,482.96
3 Qd. No. 10 Ga. AT&T Co. 12 Qd. No. 13 Ga. 6 Qd. AT&T Co. 6 Qd. OBT Co. 17.02% 278 Pr. No. 22 Ga. Exchange	"	4,050	.29	1,174.50
3 Qd. No. 10 Ga. AT&T Co. 12 Qd. No. 13 Ga. 9 Qd. AT&T Co. 3 Qd. OBT Co. 8.51% 278 Pr. No. 22 Ga. Exchange	"	1,848	.15	277.20
37 Pr. No. 16 Ga. Toll 24.63% 227 Pr. No. 19 Ga. Exchange	"	36,734	.42	15,428.28
19 Qd. No. 16 Ga. Toll 25.13% 227 Pr. No. 19 Ga. Exchange	"	11,880	.43	5,108.40
8 Qd. No. 13 Ga. AT&T Co. 48 Qd. No. 16 Ga. 9 Qd. AT&T Co. 39 Qd. OBT Co. 51 Pr. No. 19 Ga. OBT Co. Total OBT Co. 67.38%	"	24,364	1.08	26,313.12
154 Qd. No. 19 Ga. 88 Qd. AT&T Co. 66 Qd. OBT Co. 1 Pr. No. 22 Ga. 5 Pr. AT&T Co. 5 Pr. OBT Co. Total OBT Co. 42.87%	"	19,471	.80	15,576.80

[fol. 11413] Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 42—Section No. 1

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
12 Qd. No. 13 Ga. OBT Co. 22 Qd. No. 16 Ga. 5 Qd. AT&T Co. 17 Qd. OBT Co. 126 Pr. No. 19 Ga. Exchange Total OBT Co. 52.99%	Feet	19,456	$.87	$16,926.72
5.5 Qd. No. 10 Ga. AT&T Co. 15 Qd. No. 13 Ga. AT&T Co. 28 Qd. No. 16 Ga. 5 Qd. AT&T Co. 23 Qd. OBT Co. 28.68%	"	9,199	.44	4,047.56
12 Qd. No. 13 Ga. Toll, 34.77% 363 Pr. No. 22 Ga., Exchange	"	10,232	.64	6,548.48
56 Qd. No. 16 Ga. AT&T Co. 41 Qd. No. 19 Ga. 37 Qd. AT&T Co. 4 Qd. OBT Co. 2.61%	"	25,000	.04	1,000.00
19 Qd. No. 16 Ga. 6 Qd. AT&T Co. 13 Qd. OBT Co. 56 Qd. No. 19 Ga. 51 Qd. AT&T Co. 5 Qd. OBT Co. Total OBT Co. 33.01%	"	30,746	.41	12,605.86
12 Qd. No. 16 Ga. 7 Qd. AT&T Co. 5 Qd. OBT Co. 78 Qd. No. 19 Ga. 57 Qd. AT&T Co. 21 Qd. OBT Co. 2 Pr. No. 22 Ga. 1.4 Pr. AT&T Co. .6 Pr. OBT Co. Total OBT Co. 30.40%	"	1,655	.41	678.55
27 Qd. No. 16 Ga. 22 Qd. AT&T Co. 5 Qd. OBT Co. 104 Qd. No. 19 Ga. 83 Qd. AT&T Co. 21 Qd. OBT Co. 1 Qd. No. 22 Ga. .8 Qd. AT&T Co. .2 Qd. OBT Co. Total OBT Co. 19.62%	"	28,155	.36	10,135.80
19 Qd. No. 16 Ga. 14 Qd. AT&T Co. 5 Qd. OBT Co. 76.31%	"	25	.52	13.00

[fol. 11414] Sheet No. 43—Section No. 1

27 Qd. No. 16 Ga., 22 Qd. AT&T Co. 5 Qd. OBT Co., 18.52%	Feet	28	$.15	$4.20
152 Pr. No. 19 Ga., 110 Pr. AT&T 42 Pr. OBT Co. 27.63%	"	25	.28	7.00
52 Qd. No. 19 Ga., 31 Qd. AT&T Co. 21 Qd. OBT Co. 40.39%	"	28	.35	9.80
75 Qd. No. 19 Ga., 54 Qd. AT&T Co. 21 Qd. OBT Co., 28.00%	"	28	.29	8.12
12 Qd. No. 16 Ga. 1 Pr. No. 19 Ga.	"	200	.53	106.00
52 Qd. No. 19 Ga. 1 Pr. No. 22 Ga.	"	235	.89	209.15

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 43—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Composite Cable (Cont'd)				
52 Qd. No. 19 Ga. 404 Pr. No. 22 Ga.	Feet	11,877	$2.06	$24,466.62
19 Qd. No. 13 Ga., 7 Qd. AT&T Co. 12 Qd. OBT Co. 63.16%	"	731	.59	431.29
24 Qd. No. 16 Ga. 27 Qd. No. 19 Ga.	"	1,364	1.05	1,432.20
42 Qd. No. 16 Ga., 33 Qd. AT&T Co. 9 Qd. OBT Co. 76 Qd. No. 19 Ga., 70 Qd. AT&T Co. 6 Qd. OBT Co. 1 Pr. No. 22 Ga., AT&T Co. Total OBT Co. 12.53%	"	76,380	.23	17,567.40
75 Qd. No. 19 Ga., 57 Qd. AT&T Co. 18 Qd. OBT Co., 24.00%	"	35	.25	8.75
24 Qd. No. 13 Ga., 22 Qd. AT&T Co. 2 Qd. OBT Co. 27 Qd. No. 16 Ga., 2 Qd. AT&T Co. 25 Qd. OBT Co. Total OBT Co. 38.62%	"	29,046	.58	16,846.68
52 Qd. No. 16 Ga., 32 Qd. AT&T Co. 20 Qd. OBT Co. 38.46%	"	50	.46	23.00
[fol. 11415] Sheet No. 44—Section No. 1				
7 Qd. No. 13 Ga., OBT Co. 16 Qd. No. 16 Ga., 3 Qd. AT&T Co. 13 Qd. OBT Co. 30 Qd. No. 19 Ga., AT&T Co. Total OBT Co. 60.08%	Feet	4,315	$.70	$3,020.50
75 Qd. No. 16 Ga., 57 Qd. AT&T Co. 18 Qd. OBT Co. 24.00%	"	70	.40	28.00
52 Qd. No. 19 Ga., 40 Qd. AT&T Co. 12 Qd. OBT Co. 23.08%	"	30	.20	6.00
52 Qd. No. 19 Ga., 43 Qd. AT&T Co. 9 Qd. OBT Co., 17.31%	"	30	.15	4.50
75 Qd. No. 16 Ga., 62 Qd. AT&T Co. 13 Qd. OBT Co., 17.33%	"	35	.29	10.15
42 Qd. No. 16 Ga., 38 Qd. AT&T Co. 4 Qd. OBT Co. 76 Qd. No. 19 Ga., 69 Qd. AT&T Co. 7 Qd. OBT Co. 1 Qd. No. 22 Ga., AT&T Co. Total OBT Co., 9.36%	"	516	.17	87.72
Loading Cases				
No. D-12085 case, containing 4 #546 coils 2 #547 coils 24 #556 coils	Each	3	1,493.84	4,481.52
No. 22-C case, containing 60 #574 coils	"	1	682.68	682.68

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 44—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases (Cont'd)				
No. 23-B case, containing 35 #546 coils	Feet	2	$815.80	$1,63[illegible]
No. 27-A case, containing 24 #561 coils 48 #562 coils	"	1	1,459.46	1,459.46
No. 27-A case, containing 24 #561 coils 56 #562 coils	"	4	1,558.05	6,232.20
[fol. 11416]	Sheet No. 45—Section No. 1			
No. 27-A case, containing 24 #581-A coils 48 #582-A coils	Each	4	$1,481.92	$5,927.68
No. 27-C case, containing 20 #561 coils 40 #562 coils	"	5	1,252.34	6,261.70
No. 27-D case, containing 15 #581 coils 30 #582 coils	"	1	996.24	996.24
No. 29-E case, containing 6 #577 coils	"	2	223.78	447.56
No. 29-V case, containing 8 #546 coils 4 #547 coils	"	4	400.63	1,602.52
No. 29-Y case, containing 6 #563 coils 14 #564 coils	"	2	478.94	957.88
No. 31-C case, containing 7 #555 coils 14 #556 coils	"	2	1,254.16	2,508.32
No. 22-A case, containing 30 #562 coils, 20AT&T Co. 10 OBT Co. 33.33%	"	4	195.30	781.20
No. 23-E case, containing 63 #562-A coils, 27 AT&T Co., 36 OBT Co., 57.14%	"	5	587.70	2,938.50
No. 31-A case, containing 43 #581-A coils, 35 AT&T Co., 8 OBT Co., 18.60%	"	4	261.81	1,047.24
No. 23-E case, containing 62 #508 coils, 30 Toll, 47.62% 33 Exchange	"	5	494.69	2,473.45

fol. 11417]

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 46—Section No. 1

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases (Cont'd).				
No. 23-E case, containing 63 No. 514 coils, 28 Toll, 44.44% 35 Exchange	Each	4	$672.55	$2,690.20
No. 23-E case, containing 63 #554 coils, 37 Toll, 58.73% 26 Exchange	"	4	725.55	2,902.20
No. 27-E case, containing 24 #581-A coils, 12 AT&T Co., 12 OBT Co., 48 #582 coils, 24 AT&T Co., 24 OBT Co., Total OBT Co., 50.00%	"	5	1,008.37	5,041.85
No. 27-E case, containing 24 #583-A coils, 5 AT&T Co., 19 OBT Co., 48 #584 coils, 10 AT&T Co., 38 OBT Co., Total OBT Co., 79.17%	"	6	1,152.04	6,912.24
No. 27-E case, containing 24 #581 coils 48 #582 coils	"	1	2,016.74	2,016.74
No. 27-C case, containing 20 #577 coils, 4 AT&T Co. 16 OBT Co. 40 #578 coils, 8 AT&T Co. 32 OBT Co. Total OBT Co., 80.0%	"	3	892.05	2,676.15
No. 32-B case, containing 70 #584 coils, 38 AT&T Co., 32 OBT Co., 35 #587 coils, 19 AT&T Co., 16 OBT Co., Total OBT Co., 45.72%	"	13	831.59	10,810.67
[fol. 11418] Sheet No. 47—Section No. 1				
No. 32-F case, containing 30 #577 coils, 5 AT&T Co. 25 OBT Co. 60 #578 coils, 10 AT&T Co. 50 OBT Co. Total OBT Co., 83.33%	Each	2	$1,362.07	$2,724.14
No. 31-B case, containing 9 #555 coils, 7 AT&T Co., 2 OBT Co. 18 #556 coils, 14 AT&T Co. 4 OBT Co. Total OBT Co., 22.22%	"	5	348.17	1,740.85
No. 22-C case, containing 13 #574 coils—Toll, 26.00% 37 #574 coils—Exchange	"	1	177.50	177.50

Company Wide Case, Hogan Exhibit No. 9—Continued

Sheet No. 47—Section No. 1—Continued

Reproduction Costs—Toll Underground Cable

Item	Unit	Quantity	Unit cost	Reproduction Cost new
Loading Cases (Cont'd)				
No. 22-C case, containing				
37 #574 coils—Toll, 74.00%				
13 #574 coils—Exchange	Each	1	$505.19	$505.19
Terminals—Outside Protected				
11 Pair				
16 "	Each	5	17.99	89.95
21 "	"	8	22.76	182.08
26 "	"	3	29.37	88.11
31 "	"	37	41.54	1,536.98
51 "	"	3	35.01	105.03
101 "	"	34	69.82	2,373.88
101 Pair, 62% Exchange 38% Toll	"	10	125.70	1,257.00
152 Pair	"	1	47.77	47.77
202 "	"	3	171.91	515.73
	"	2	220.84	441.68

[fol. 11419]

Sheet No. 48—Section No. 1

303 Pair, 74.87% Exchange 25.13% Toll	Each	1	$98.19	$98.19
404 Pair	"	2	488.01	976.02
Total—Toll Underground Cable				$456,423.46

[fol. 11420]

Reproduction Costs—Toll Submarine Cable

No. 16 B. & S. Ga. Cable				
12 Quad	Feet	610.0	$2.63	$1,604.30
No. 19 B. & S. Ga. Cable				
11 Pair	"			
16 "	"	720.0	2.21	1,591.20
26 "	"	540.0	2.26	1,220.40
51 "	"	10.0	2.36	23.60
	"	12.0	2.70	32.40
Composite Cable				
18 Pair No. 13 B. & S. Ga. 24 Pair No. 16 B. & S. Ga. 128 Pair No. 19 B. & S. Ga.	"	400.0	4.99	1,996.00
18 Pair No. 16 B. & S. Ga. 60 Pair No. 19 B. & S. Ga.	"	1,534.00	3.27	5,016.18
42 Quad No. 16 Ga. 9 Qd. O.B.T. 33 Qd. A.T.&T. 76 Quad No. 19 Ga. 6 Qd. O.B.T. 70 Qd. A.T.&T. 1 Pair No. 22 Ga. A.T.&T. Total O.B.T. Co.—16.82%	"	410.00	4.59	1,881.90
Terminals—Outside Protected				
26 Pair				
51 "	Each	2	41.43	82.86
	"	1	60.28	60.28
Total—Toll Submarine Cable				$13,509.12

[fol. 11421]

COMPANY WIDE CASE, HOGAN EXHIBIT No. 10

Sheet No. 1

The Ohio Bell Telephone Company

as of June 30, 1925

Comparison of Reproduction Cost New of Material, Labor and Total Costs for Outside Plant

By Philip Hogan

Class of Outside Plant	Reprod. Cost of Material		Reprod. Cost of Labor		Total Reprod. Cost	
	Allensworth	Hogan	Allensworth	Hogan	Allensworth	Hogan
Exchange Pole Lines	$4,700,079.74	$5,073,634.32	$2,910,961.69	$7,314,966.65	$7,611,041.43	$12,388,600.97
Exchange Aerial Cable	5,934,382.72	6,304,967.92	1,908,652.17	2,886,159.86	7,843,034.89	9,191,127.78
Exchange Aerial Wire	2,177,066.20	2,334,191.43	2,053,172.04	3,013,635.01	4,230,238.24	5,347,826.44
Exchange U. G. Conduit	3,380,258.48	3,752,999.02	3,060,409.07	7,684,393.54	6,440,667.55	11,437,392.56
Exchange U. G. Cable	8,063,468.74	8,638,993.43	1,323,118.73	3,063,852.44	9,386,587.47	11,702,845.87
Exchange Submarine Cable	7,086.95	7,292.86	9,791.15	13,811.48	16,878.10	21,104.34
Interior Blk. Wires	25,563.46	27,297.79	48,647.34	72,137.67	74,210.80	99,435.46
Toll Pole Lines	3,041,725.47	3,335,140.39	1,660,273.07	4,451,761.48	4,701,998.54	7,786,901.87
Toll Aerial Cable	457,101.68	459,689.52	49,561.03	80,183.71	506,662.71	539,873.23
Toll Aerial Wire	2,395,966.99	2,446,243.70	1,288,549.97	1,391,408.08	3,684,516.96	3,837,651.78
Toll U. G. Conduit	11,867.96	13,789.08	12,617.38	30,433.44	24,485.34	44,222.52
Toll U. G. Cable	346,002.96	362,728.64	32,526.21	93,694.82	378,529.17	456,423.46
Toll Submarine Cable	3,970.62	4,033.71	5,843.17	9,475.41	9,813.79	13,509.12
Total	$30,544,541.97	$32,761,001.81	$14,364,123.02	$30,105,913.59	$44,908,664.99	$62,866,915.40
Paving	.....	.....	.....	.....	1,495,393.00	2,884,163.77
Grand Total	.....	.....	.....	.....	$46,404,057.99	$65,751,079.17

[fol. 11422] Company Wide Case—Hogan Exhibit No. 10—Continued

Sheet No. 2

The Ohio Bell Telephone Company

as of June 30, 1925

Comparison of Reproduction Cost New of Labor

By Philip Hogan

	Allensworth Labor	Hogan Labor	Allensworth Too Low (%)
Exchange Pole Lines	$2,910,961.69	$7,314,966.65	60.21
Exchange Aerial Cable	1,908,652.17	2,886,159.86	33.87
Exchange Aerial Wire	2,053,172.04	3,013,635.01	31.87
Exchange U. G. Conduit	3,090,409.07	7,684,366.54	60.17
Exchange U. G. Cable	1,323,118.73	3,063,852.44	56.82
Exchange Submarine Cable	9,791.15	13,811.48	29.11
Interior Blk. Wires	48,647.34	72,127.67	32.56
Toll Pole Lines	1,660,278.07	4,451,761.48	62.71
Toll Aerial Cable	49,561.03	80,183.71	38.19
Toll Aerial Wire	1,289,549.97	1,391,406.08	7.39
Toll U. G. Conduit	12,617.38	30,433.44	58.54
Toll U. G. Cable	32,526.21	93,694.82	65.28
Toll Submarine Cable	5,843.17	9,475.41	38.33
Total	$14,364,123.02	$30,105,913.59	52.29
Hogan Paving	$2,884,163.77		
Allensworth Paving	$1,495,393.00		
Allensworth Too Low (%)	48.15		

[fols. 11423-11424] Company Wide Case, Kositzky Exhibit No. A

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone and Telegraph Company

List of General Engineering, Commercial and Traffic Circulars and Specifications

This exhibit supplements and brings to date (Feb. 1, 1926) Kositzky Exhibit No. 2—Introduced March 27, 1924—Toll Rate Case (Case No. 124)—and lists the following:

A—373 General Engineering Circulars—Folios 11423 to 11453.

B—128 Specifications, including 56 that are in Handbook form—Folios 11454 to 11458.

C—28 Commercial Circulars—Folio 11459.

D—27 Traffic Circulars—Folios 11460 to 11461.

[fol. 11425] A—List of General Engineering Circulars

1394 Bulletin on Guy Anchors
(Transmits Bulletin No. 108 "Guy Anchors")

1412 Specifications No. 4129 "SM" Cable
Supplementing G.E.C. No. 1174
Replacing G.E.C's. Nos. 851 and 996
Replacing Specifications No. 3778
(Transmits Specifications No. 4129 "SM" Cable)

1413 One Sheave Cable Block
Replacing G.E.C. 1123
(Transmits Drwg. 140-A-73 Issue 3 "One Sheave Cable Block")
(Replaced by G.E.C. #1726)

1418 Splicing Four-Wire Quadded Cable—Specification No. 3912—"General Cable Splicing—Supplement G.
Supplementing G.E.C. No. 778
(Transmits Supp. "G" to Specs. 3912)

1419 The Electrical Resistance of Pole Timbers
Transmits Bulletin No. 112—Subject same as G.E.C.)

1420 Transmission Equivalent Data—Section I-A and II-A—Standardization of New Transmission Unit
Bulletin No. 118
Partly Replacing G.E.C's. Nos. 247, 418 and 419
(Transmits Bulletins No. 118 "Subject as above")
Partly Replaced by G.E.C. No. 1737)

1422 Message Register Circuit for Recording The Number of Times Cord Circuit Repeaters are Used

1423 1000-Volt Condensers for Composite Sets—Bulletin No. 122
Supplements G.E.C. 898 and Handbook Spec. 4064
(Transmits Bulletin No. 122—"Subject same as G.E.C.")

1425 Multiple Magneto Switchboard No. 109-A
(Transmits Bulletin No. 124—Subject same as G.E.C.)
(Supp. By G.E.C. No. 1501)

1426 Transmission Equalizers for Non-Loaded Cable Cots. (Type No. 1-A and No. 2-A) Bulletin No. 125
(Supplementing G.E.C. No. 1421)
(Transmits Bulletin No. 125—Subject same as G.E.C.)
(Supplemented by G. E. C. No. 1529)

1427 Standardization of Outside Plant Practices—Supplementary Specifications Relative to Pole Stepping
Supplementing G.E.C's. 902 and 1199.
(Transmits Specifications, Handbook Form 3929 Supp. "E" and 3926 Supp. A)

[fol. 11426]

1428 Specifications for Timber Preservation
Replacing in Part G.E.C. No. 517
(Transmits:
Spec. 4227 Coal Tar Creosote Replacing Specs. No. 3743
Spec. 4228 Creosote Coal Tar Solution No. 1
" 4229 " " " " " " 2
" 4230 Creosoting Timber—Replacing Specs. No. 3156
Spec. 4231 Creosoting Yellow Pine Timber (Replacing Spec. No. 3231)

1429 Butt Treating Cedar Poles
Replacing in part G.E.C. No. 1045
(Transmits Prov. Specifications No. 4287, Subject same as G. E. C.)

1430 Substations—Standardization of Installers Equipment
(Transmits Drwgs. 143-A-57 Installers Tool Bag, 146-A-11 (Provisional) Installers Material bag, 146-A-12—"C" Tool Roll, 146-A-13 (Provisional) "B" Tool Roll, 201-B-77—Book Pouch

1431 Wire Ties
Supplementing G. E. C.'s Nos. 778, 822 and 902
" Specifications 3914, 3929 and 3931
(Transmits Handbook Specs. 3914, Supp. "B", 3929 Supp. "D" and 3931 Supp. "C")

1432 Extension Ladders
(Transmits Specifications 4307) (Extension Ladders)

1433 Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of "ANA" (22 gauge) Cable, "ANB" (19 gauge) Cable and "NM" (24 gauge) Cable
Supplementing G. E. C.'s Nos. 822, 902, 903 and 1047

(Transmits Handbook Specs. 3929, Supp. F; 3931, Supp. D and 3933, Supp. C)

1434 Quickly Detachable Dial Mounting for Central Office Switchboards, Attended Pay Stations and P. B. X. Switchboards
Supplementing G. E. C. 1260
Transmits Drwgs. 706-440, 706-441 and 808-10.

1435 Substations—Instruction Cards Furnished with No. 23.
Type Gray Coin Collectors.
(Transmits Sheet Showing present cards)
(Supplemented by G. E. C. 1728)

1436 Simplex Pole Jack
Supplementing G. E. C. 1256
(Transmits List of Parts also Sheet of Detailed Cuts)

[fol. 11427]

1437 Specifications No. 4253—"Underground Conduit Construction"
Replacing G. E. C. 386
(Transmits Handbook Spec. 4253—Subject same as G. E. C.)

1438 Transmission Maintenance Practices—Section VIII-F
Routine for Handling Reports of Poor Transmission on Toll Calls
(Transmits Sect. VIII-F "Subject as above" also List of Current Sections, dated March 1, 1924)

1439 Operators Receivers—Pads for Use on No. 3-A Head bands
(Transmits Drwg. 38-Y-1732—"Subject as above")

1440 Loading Data Sections I-D and II-D—"Loading for Carrier Circuits in Toll Entrance and Intermediate Cables—C-4.1 and C-4.8 Loading Systems"
(Transmits Sections as above)

1441 Substations—Conservation of No. 26 and No. 27 Protector Blocks
Supplementing G. E. C.'s No. 917 and 935

1442 Transmission Maintenance Practices — Improved No. 703 Everready Dry Cell Battery

1443 Rubber Gaskets
(Transmits Drwg. 46-M-136—Rubber Gasket)

1444 Lineman's Wrench
(Transmits Drwg. 46-M-133 "Lineman's Wrench")

1445 Cast-Iron Bends
Supplementing G. E. C. 420
(Transmits Specifications 4210 — "Cast Iron Bends" and Drawings 46-M-88 and 46-L-135)

1446 Wrought Iron Bends
(Transmits Drwg. 46-L-214 Wrought Iron Bends)

1447 Amendment No. 3 to Specifications 3646—Conduit Castings
(Supplementing G. E. C.'s Nos. 420 and 873)
(Transmits Amend. No. 3 to Specs. 3646—Conduit Castings)

1448 Local Test Desk No. 13
(Supplementing G. E. C.'s 787, 560 and 282)
(Transmits Bulletin No. 103, Subject Same as G. E. C.)

[fol. 11428]

1449 Loading Data: Section III-A Building Out Condensers and Cases—Bulletin No. 132
Replacing G. E. C. No. 919
(Transmits Bulletin No. 132—Subject same as G. E. C.)
(Supplemented by G. E. C. 1525)

1450 Transmission Maintenance Practices—Section II-F-2B
Oscillator—Bulletin No. 130
(Transmits Bulletin as mentioned above)
(Supplemented by G. E. C. 1623)

1451 Stearine
(Transmits Specifications 4320 "Stearine")

1452 Fanning Strips
Supplementing G. E. C.'s Nos. 415-768-952 & 1333

1453 Transmission Maintenance Practices — Section VI-C
Methods for Making Transmission Tests on Panel Machine Switching Circuits and Equipment
Supplementing G. E. C. 1366
(Transmits Section VI-C Subject as above)

1454 Substations—Improvement in Public News Telephone Service
Supplementing S. C. No. 30 and G. E. C. No. 320
Supplemented by G. E. C. 1528

1455 No. 90-B Designation Strip for Use on Toll Test Board No. 4
(Transmits Drwg. 38-Y-1716—90-B Designation Strip)

1456 Reducing Couplings
(Supplementing G. E. C.'s Nos. 420, 679 and 873)
Transmits Specs. No. 4256 Reducing Couplings and Drawings 46-M-139, 46-L-205, 46-M-138, 46-L-186 and 46-M-140

1457 Foreign Wire Relations Routine
(Transmits copy of Foreign Wire Routine)
(Supplemented by G. E. C. 1760)

1458 Central Office Telegraph Practices—Section I-C—Testing of Telegraph Subscribers Circuits and Telegraph Lines Operated with Ground Return
Supplements G. E. C. No. 898
(Transmits Section I-C Subject as above)
(Replaces Part III Test Boards and Morse Boards —Handbook of Telegraph Circuits and Apparatus)

1459 Standardization of Outside Plant Practices—Specifications No. 4190—"Railroad Crossings"
Supplementing G. E. C. 1265
(Transmits Spec. 4190 in 8½" x 11" size)

[fol. 11429]

1460 Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of "Toll Line Test Connector"
Supplementing G. E. C. No. 1134
(Transmits "Drwg. 46-L-254—Toll Line Test Connector" and Supp. A—Spec. 3928 Open Wire Construction—Toll Line Test Connector)

1461 Carrying Case for 4-B or 8-A Oscillator
(Transmits Photo. of Carrying Case)

1462 Telephone Repeaters—Improved Receiver Shunt —Bulletin No. 131
Replacing in part G. E. C. No. 714
(Transmits Bulletin No. 131—Means for Improv-

ing Existing Repeater Gain Measuring Circuits Employing Receiver Shunts)

1463 Bulletin No. 135—Interference from Electrified Railroads
(Transmits Bulletin #135—Subject same as G. E. C.)

1464 Operators Telephone Set Data—Section II-A—The No. 62 Induction Coil Recording Operators Telephone Set—Bulletin No. 127 and Section II-B—The No. 65 Induction Coil Toll Operators Telephone Set. Bulletin No. 126
Supplementing G. E. C. No. 1239
(Transmits Bulletins No. 126—Recording Operators Sets and Bulletin No. 127—Toll Line Board Operators Telephone Sets)

1465 Machine Switching Substations—Transmitting Supplement "B" to Specifications No. 4160
Supplementing G. E. C.'s Nos. 988, 1101 and 1312
(Transmits Supp. B—Spec. 4160—Handbook form—Machine Switching Substations (New Apparatus and Methods))
(Supplemented by G. E. C. 1612)

1466 Toll Transmission Practices—Section IV-C—Toll Cables—Laying Out Tandem Repeatered Circuits—Bulletin No. 129
Replaces G. E. C. 926
(Transmits Bulletin No. 129—Subject—Method of Layint Out Circuits in Long Toll Cables)
(Supplemented by G. E. C. 1558)

1467 Carrier Current Systems Data—Section VII-B—1-A Detector—Amplifier—Bulletin No. 137
(Transmits Section and Bulletin as above)

[fol. 11430]

1468 Stations—Transmitter Mouthpiece Mailing Envelopes
(Transmits Mailing Envelope Form BS-1)

1469 Substations—No. 337 Transmitters—Reduction in Minimum Loop
Supplementing G. E. C. 1143

1470 Transmission Maintenance Practices—Section IX-A
Routine for Monitoring Through Line and Cord Circuit Telephone Repeaters

(Transmits Section IX-A subject as above also)
(List of current sections dated June 4, 1924)

1471 Stations—No. 50 Coin Collector—New Cash Compartment Door and Lock
Supplementing G. E. C. No. 1082
(Supplemented by G. E. C. 1701)

1472 No. 3-A Telegraph Repeater—Change in Spark Killer
Supplementing G. E. C. No. 673
Replacing in Part G. E. C. 1063
(Transmits Specification No. 4068—Issue 2 Single Morse Telegraph System)

1473 Printing Telegraph Practices — Maintenance Handbook for Page Printing Telegraph System Using No. 10-A Printer
Supplementing G. E. C. 1170
(Transmits Handbook Specs. No. 4181. Field Maintenance of Printing Telegraph Apparatus Employing No. 10-A Printer)

1474 Method of Operation of Panel Machine Switching Equipment — Corrected and Additional Pages for G. E. C. No. 1188
Replaces in part and Supplements G. E. C. 1188
(Transmits pages as shown above)

1475 Cast Iron Caps
(Transmits Drwg. No. 46-L-203—Subject same as G. E. C.)

1476 U. Cable Guard Straps
(Transmits Drwg. No. 46-L-176—Subject same as G. E. C.)

1477 Crosstalk Practices—Section IX-B-2-A Terminating Network Bulletin No. 140
(Transmits Bulletin No. 140—Subject same as G. E. C.)

1478 Telephone Repeater Data—Section VIII-C Type B Intermediate Composite Set for Use with 22 Type Telephone Repeaters on Open Wire Lines —Bulletin No. 142
(Transmits Bulletin No. 142 Subject as above)

[fol. 11431]

1479 U Cable Guards
Replacing G. E. C. 937
(Transmits Drwg. 46-L-204 "U Cable Guards")

(Supplemented by G. E. C. 1653)

1480 Cable Ring Tool
(Transmits Drwg. 46-M-134 "Cable Ring Tool")

1481 Test Boards and Morse Boards for Cable Installation—Supplementing G. E. C. No. 898
(Transmits Bulletin No. 98 "Subject Same as G. E. C.)
(Supplemented by G. E. C. 1528)

1482 Standardization of Outside Plant Practices
Supplementary Specifications Relative to the Use of Anchors for One Inch Rods.
Supplementing G. E. C. 1010
(Transmits Supp. "B" to Specs. No. 3927 Guying (Handbook form)

1483 Stations—Materials Type C Porcelain Knob
Replacing G. E. C. 1020
" " 642
(Transmits Specifications 4323 & Drwg. 46-L-253 which replaces Specs. 3739 and amendments also Drwg. 46-L-70)

1484 Shellac and Shellac Thinner
(Transmits Spec. 4313—Shellac
" " 4314—Shellac Thinner)

1485 Standardization of Station Practices—Specs. No. 4300 "Telegraph Stations (Manual Type.")
Replacing G. E. C.'s Nos. 823 and 1255
(Transmits Spec. No. 4300 Subject as above which replaces Specs. Nos. 3862, 3863 and Supp. "A" to Spec. No. 3862)

1486 Jack and Lamp Socket Mountings for Use on Relay Rack
(Transmits Bulletin No. 138—Subject same as G. E. C.)

1487 Screw-driver for Switchboard Plugs-Ks-2348 Tool
Supplementing G. E. C. 848
(Transmits Photo of Tool)

1488 Questionnaire for the No. 600-C Private Branch Exchange
Supplementing G. E. C. No. 1232
(Transmits Questionnaire)

1489 Mechanically Locking Keys
Supplementing G. E. C's. 647, 693, 884 and replacing in Part G. E. C. No. 806

(Transmits Bulletin No. 145—"Mechanically Locking Keys").

[fol. 11432]

1490 Telephone Repeaters—Filament Alarm Circuit for Unit Rack Floor Type Repeaters
Supplementing G. E. C. No. 714
(Transmits Drwg. 195-B-91.)

1491 Revision of Method of Calculating Power Plant Equipment for Step-by-Step Offices
Supplementing and Replacing in Part G. E. C. No. 1361
(Transmits Bulletin No. 143—"Method of Figuring" Power Plant Sizes for Step-by-Step Machine Switching Offices)

1492 Strand Cutter
(Transmits Drwg. 46-X-83—Strand Cutter)

1493 Form for Concrete Manhole—Type X Service Box
Supplementing G. E. C. 1116
(Transmits Drwgs. 149-A-1, 149-A-2, 149-A-3 and 194-B-53.)

1494 Specifications for Solder
Replacing G. E. C.'s. Nos. 222, 780 and 1124
Replacing Specifications 3438, 3439 and 3440 and 4152
(Transmits Specs. No. 4301—40-46 Solder
" " 4302—45-55 "
" " 4303—50-50 "
" " 4304—38-62 "
" " 4305—Rosin Core Solder.

1495 Parallel Drop Wire
Supplementing G. E. C. 772
(Transmits Specifications 4352, 4353, 4354, 4355 drop wire and 4308 S & T Porcelain Knobs, Spec. 3930.)
Supp. B. Drop Wiring—Parallel Drop Wire, also Bulletin No. 149—More Economical Drop Wire.
(Supplemented by G. E. C. 1603)

1496 Machine Switching Stations—Transmitting
Supplement A—Spec. No. 4159 Covering Maintenance of Automatic Electric Company Dials at Stations
Supplementing G. E. C. 1128

(Transmits Supp. A—Specs. 4159—Handbook form)

1497 48 Volt Emergency Lighting System for Machine Switching Offices

1498 Operators Telephone Sets Data—Section III-A—New P. B. X. Attendants Telephone Sets—Bulletin No. 141
Supplementing G. E. C. 927 and 1237
(Transmits Bulletin No. 141—No. 63 Induction Coil Telephone Set for Private Branch Exchange)

[fol. 11433]

1499 PH and H Cable Terminal Boxes
Replacing in Part G. E. C's. Nos. 415 and 968
Supplementing G. E. C. No. 903
(Transmits Handbook Specs. 3933 Supp. D—House Cable Placing—PH and H Cable Terminal Boxes. Specifications 4324-PH Cable Terminal Boxes. Specifications 4355-H Cable Terminal Boxes)

1500 Cable Wrapping Cloths—Specifications No. 3914 Aerial Cable Splicing Supp. "C"; Specifications No. 3915 Block Cable Splicing, Supplement A
Supplementing G. E. C's. Nos. 778 and 781
(Transmits Handbook Specs. 3914—Supp. C—Aerial Cable Splicing—Cable Wrapping Cloths and 3915—Supp. A Block Cable Splicing—Cable Wrapping Cloths)

1501 Motor-Driven, Magneto Ringing Set for Small Magneto Offices—Supplementing G. E. C. No. 1425
(Transmits Bulletin No. 144—Subject as above)

1502 Manhole Frames and Covers
Supplementing G. E. C. No. 420
Replacing Specifications No. 3645
(Transmits Specifications No. 4285—Manhole Frames and Covers)

1503 Maintenance Information Covering "E", "H" and "R" Type Relays
Replacing in part G. E. C. 1036
(Transmits Bulletin No. 102 and its attachment, Issue 2 of Specification No. X-70037 and Issue 1 of Specification No. X-70202)

1504 Standardization of Outside Plant Practices—Specifications 3929—Appendix 2—Entrances to Buildings
Supplementing G. E. C. 902
(Transmits Handbook Specs. Subject same as above)

1505 Snatch Block for Wire Rope
Replacing G. E. C. 1140
(Transmits Drwg. 46-Z-18—8" Snatch Block)

1506 Handbook Cover, Moleskin
Replacing in part G. E. C. #844
(Transmits Drwg. No. 183-B-71 — Handbook Cover)

1507 Coach Screws
Replacing in part G. E. C. No. 790
(Transmits Drwg. No. 46-L-36 "Coach Screw")

1508 Steel Numbering Die
(Transmits Drwg. 46-X-66 "Steel Numbering Die")

1509 No. 2 Pand B Compound

1510 Stations—Materials—White Ground Wire
Supplemented by G. E. C. No. 1611

[fol. 11434]

1511 Type "C" Cable Terminal
(Transmits Bulletin No. 139 "Type "C" Cable Terminal")
Supplemented by G. E. C. No. 1555.

1512 Central Office Emergency Cabinet
Supplementing G. E. C. No. 1363
(Transmits Specs. 4362—4376 Inclusive also Drawings 46-L-190 and 46-M-183)

1513 Bulletin on "Stub Reinforcement for Large Poles"
(Transmits Bulletin No. 128 Subject as above)
(Supplemented by G. E. C. 1662)

1514 Inductive Coordination Practices—Section XI-A, 3-A Switchbox. Bulletin No. 151 and Section XI-B, 4-A Switchbox Bulletin No. 152
(Transmits Bulletins as above)

1515 Braid Stripper
(Transmits Drwg. 46-L-292 "Braid Stripper")
(Replaced by G. E. C. 1684)

1516 Transmission Maintenance Practice—Section VII-A

Average and Limiting Losses for Circuits and Equipment—Bulletin No. 154
Replacing in part G. E. C. No. 634
(Transmits Bulletin No. 154 and List Current Sections)

1517 Welded Punched Frame Type of Singly Mounted Jacks

1518 Frames and Racks—Frame for Mounting No. 7-A Fuses in Central Offices
(Transmits: Memo and Drwg. 145-A-54)

1519 Rope Sling
(Transmits Drwgs. 46-M-162 Rope Sling and Drwg. 46-M-161 "L" Snap Hook)

1520 Leather Strips
(Transmits Drwg. No. 46-L-288 "Leather Strip")

1521 Underground Cable Mat
(Transmits Drwg. No. 144-A-34—U. G. Cable Mat)

1522 Central Office Instructors Set No. 1-B
(Transmits Bulletin No. 155)

1523 Suppressed Zero Ammeter-Weston Model 269

1524 Toll Operator's Training Equipment
Supplementing T. C. No. 196
(Transmits Bulletin No. 153 Subject same as G. E. C.)

[fol. 11435]

1525 Building Out Condensers—Supplement I to Specifications 3912 "General Cable Splicing"
Supplementing G. E. C. Nos. 778 and 1449.
(Transmits Supp. I to Spec. 3912—Gen. Cable Splicing)

1526 Cable Paster and Paster Box
Transmits Drwg. 46-X-89 Cable Paster Box

1527 Central Office Apparatus—Maintenance Information
(Transmits Bulletin No. 119 "Central Office Apparatus—Maintenance Information")

1528 New High Impedance Receiver No. 525 and New Monitoring Circuit for Toll Test Boards.
Supplementing G. E. C.'s Nos. 162, 1454 and 1481

1529 Radio Broadcasting Systems—Instructions for Testing Voice Frequency Transmission Characteristics—Bulletin No. 136
Supplementing G. E. C. Nos. 1421 and 1426

(Transmits Bulletin No. 136—Subject as above)

1530 Night Bell Circuit for Small Common Battery Swbds.
Supplementing G. E. C. 787
(Transmits Drwgs. 177-B-62, 177-B-63, 177-B-87, 165-B-42 and 165-B-45)
(Supplemented by G. E. C. 1776)

1531 B and C Cable Hooks
Supplementing G. E. C. No. 874
(Transmits Issue 5 of Drwgs. 93-E-34 and 93-E-35 "B" & "C" Cable Hooks)

1532 Stations—Public Telephone Signs
Supplementing G. E. C. #1398
(Transmits Issue 3 of Drwg. 46-M-99)

1533 Transmitting Bulletin on "Concrete Steel Reinforcements for Large Poles" and Specifications No. 4326, Concrete Steel Reinforcements for Poles
Replacing G. E. C. No. 451
(Transmits Bulletin and Specs. as above)

1534 Solder Ladle
(Transmits Drwg. 46-L-260 "Solder Ladle")

1535 Standardization of Station Practices—Transmitting Supplement "A" to Specs. 3851, and Supplement "A" to Specs. 3854.
Supplementing G. E. C.'s. Nos. 1144 and 1312
(Transmits Handbook Specs. as above)

1536 Dead Man
(Transmits Specification 4340 Drwg. 46-M-158 "Dead Man")

[fol. 11436]

1537 Emergency No. 1 Local Manual Switchboard
(Transmits W. E. Co. Spec. X-62606
Floor Plan Drawings and Front Equipment Drawings)

1538 Toll Signaling Equipment 135 Cycle Signaling System Employing Terminal Ringer with Make-Contact 135 Cycle Relay
Supplementing G. E. C. No. 1294
(Transmits Bulletin No. 133 Subject as above)
(Supplemented by G. E. C. 1720)

1539 Transmission Maintenance Practices — Routine

for Maintaining Type "B" Carrier Telephone System, Type "A" and "B" Carrier Telegraph Systems and Carrier Repeaters
(Transmits Section X-A "Routine for Maintaining Type "B" Carrier Telephone Systems—Terminal Office and Overall Maintenance"
Section X-B Routine for Maintaining Type "A" and Type "B" Carrier Telegraph Systems—Terminal Office and Overall Maintenance.
Section X-C Routine for Maintaining Carrier Repeaters.

1540 Modification of Nos. 137, 152 and 218 Plugs
Supplementing G. E. C. 1342

1541 No. 156-B Interrupter for Supplying 135-Cycle Signaling Current
Supplementing G. E. C. No. 1267
(Transmits Bulletin No. 156—Subject same as G. E. C.)
(Supplemented by G. E. C. 1767)

1542 Toll Signaling Equipment—Distributor Signaling System for Toll Lines
(Transmits Bulletin No. 162—Distributor Signaling System for Toll Lines)

1543 Maintenance of Step-by-Step Machine Switching Equipment—Transmitting Bulletin No. 148
(Transmits Bulletin No. 148 Subject same as G. E. C.)

1544 Mechanical Strength of Chestnut Poles
(Transmits Bulletin No. 157 Subject same as G. E. C.)

1545 Toll Ticket Boxes—For Use at Nos. 9-C 105-A and 105-B Toll Switchboards

1546 Soldering Copper Holder
Replacing Specs. No. 2391
(Transmits Drwg. No. 46-Z-14 "Soldering Copper Holder")

1547 Supply System Data Affecting Coordination—Section IV-D The Relation of the Peterson System of Grounding Power Networks to Inductive Effects in Neighboring Communication Circuits—Bulletin No. 163
(Transmits Section as above also pamphlet)

[fol. 11437]

1548 Pliers
Replacing G. E. C. No. 680
"Transmits Drwgs. 46-X-21, 56, 55, 57 and 91"

1549 Report of Defective Pairs in Cables
Supplementing G. E. C.'s. Nos. 453 and 1189

1550 Triangular Bandage
Supplementing G. E. C. No. 1363
(Transmits Amend. No. 1 Specs. 4273—Triangular Bandage)

1551 Stove Bolts
Replacing G. E. C. 1370
(Transmits Issue 2 of Drwg. 46-L-41)

1552 Chestnut Poles—
Supplementing G. E. C.'s Nos. 1136 and 1379
(Transmits Amend. No. 2—Specs. No. 4166 Chestnut Poles)

1553 No. 76-A Heat Coil
Replacing G. E. C. No. 578

1554 Telephone Repeater Data—Section VI-F, 22-A-1 Telephone Repeaters and Associated Equipment Bulletin No. 159
(Transmits Section as above, also list of Current Sections of Telephone Repeater Data)
(Supplemented by G. E. C. 1720)

1555 Installing Type "C" Cable Terminals
Supplementing G. E. C. No. 1511
"Transmits Instructions for field trial only"
Installing Cable Terminals

1556 No. 11 Common Battery Switchboard
(Transmits Questionnaire, Traffic Engineering Practices and Method of Operation)

1557 Questionnaire for No. 1 Local Central Office Equipment
"Transmits Questionnaire"
Supplemented by G. E. C. No. 1609
(Supplemented by G. E. C. 1645)

1558 Carrier Current System Data—Section VII-C, 4-A Impedance Bridge—Bulletin No. 169
Supplementing G. E. C. No. 1467
(Transmits Section as mentioned above)

1559 Stations—Booths—New Aluminim Tread

1560 Stations—Materials—Modification of ½" Drive Ring
Replacing G. E. C. No. 791
(Transmits Drwg. No. 46-L-305 Drive Ring)
[fol. 11438]

1561 Transmission Maintenance Practices — Section IV-C -IB
Impedance Bridge
Replacing G. E. C. #1062 and Supplementing G. E. C. No. 941
(Transmits Section as above and list of Current Sections)

1562 Telephone Repeaters—Modifications Required in Existing 22 Type Repeater Installations in order to Operate the Filaments of Four Tubes in Series
Supplementing G. E. C. No. 1237
(Transmits Memorandum)

1563 Nos. 84-B and 84-E Interrupters
Supplementing G. E. C. No. 841

1564 Galvanized Pole Bracket
Replacing in part G. E. C. No. 276
(Transmits Spec. 4387 and Drwg. 46-L-304)

1565 Inductive Coordination Practices—Section VIII-B-3-A Noise Shunt Bulletin No. 165
Replacing in part G. E. C. No. 652
(Transmits Bulletin No. 165—3-A Notes Shunt)

1566 Inductive Coordination Practices—Section VII-A Radio Interference Produced by Ringing Machines Bulletin No. 166
(Transmits Section as mentioned above also list of Current Sections)

1567 Model No. 280 Weston Voltmeter for Measuring Grid Battery Voltages
(Transmits Drwg. 208-B-40 Telephone Repeater Equipment)

1568 Paste for Cleaning Switchboard Plugs
Replacing in Part G. E. C. No. 449

1569 Toll Switchboard Clock—Waltham
(Transmits Photo of Clock)

1570 Step-by-Step Machine Switching Equipment No. 324 Tool
(Transmits Drwg. 38-Y-1798—No. 324 Tool)

1571 New Cord for No. 528 Operators' Receive

Supplementing G. E. C. No. 927

1572 Stations—Tools and Gauges Material Can for Repairmen
(Transmits Drwg. No. 202-B-73—Material Can)

1573 Stations—Number Plate Cards for Manual Stations
(Transmits photo showing cards)

1574 Carrier Current Systems Data—Sections V-C and V-D
Revised September 1924
Replacing G. E. C. No. 1369
Replacing in part G. E. C. No. 1031
Transmits Sections as above also list of Current Sections "Carrier Current Systems Data"

[fol. 11439]

1575 Traffic Engineering of Interoffice Trunks
Replacing G. E. C. No. 1066

1576 Improved Contact—Springs for No. 18-A and No. 18-B Connecting Blocks

1577 Bridge Polar Duplex Telegraph System—Guards for Switches
Supplementing G. E. C. No. 1063

1578 No. 217-D Plug
Supplementing G. E. C. No. 1270
(Transmits Drwg. 38-Y-1468 No. 217 Resistance Plug)

1579 Transpositions — Rendering Obsolete Specifications Nos. 3120, 3146, 3736 and 3897
Supplementing G. E. C. No. 1261
Replacing G. E. C. Nos. 563 and 871
Replacing in part G. E. C. No. 78
Rendering Obsolete Specifications Nos. 3120, 3146, 3736 and 3897

1580 Splicers' Fiber Test Board
Replacing G. E. C. No. 1308
(Transmits Issue 2 of Drwg. 46-L-177—Splicers Fiber Test Board)

1581 Creosoted Yellow Pine Reinforcing Stubs
Replacing G. E. C. No. 792
(Transmits Spec. No. 4391—Creosoted Yellow Pine Reinforcing Stubs Replacing Specs. No. 3974)

1582 Soldering Copper Heater Using Solidified Alcohol

(Transmits Drwg. 147-A-55. Central Office Soldering Copper Heater and Shelf using Solidified Alcohol)

1583 Cable Splicing Operations in Machine Switching Areas—No. 99-A Condenser
Supplementing G. E. C. No. 1163
(Transmits Drwg. 46-Z-6. Cable Splicers Condenser Set No. 99-A Condenser)

1584 Key Sleeves—White and Blue

1585 Transmission Maintenance Practices—Section I-F, I-C
Transmission Measuring Set—Bulletin No. 164
Supplementing G. E. C.'s Nos. 1034 and 1390
(Transmits Bulletin 164 Subject same as G. E. C. also list of Current Sections)
Supplemented by G. E. C. No. 1623

[fol. 11440]

1586 Interference—General—Determination of Magnitude and Location of Circuit Unbalances D & R Bulletin No. 81
(Transmits Bulletin No. 81—Subject as above)
(Supplemented by G. E. C. 1625)

1587 Stations—Wiring Plans—Transmitting Supplement A to Specifications No. 3859
Supplementing G. E. C. No. 1210
(Transmits Handbook Spec. 3859—Supp. A—Station Wiring Plans—New Methods)

1588 Outside Plant Testing Apparatus
No. 186 Plug
(Supplements G. E. C. 1405)

1589 Replacing of K. S. Specifications Covering General Equipment Requirements by X Specifications
Replacing G. E. C. Nos. 540 and 687

1590 Creosote Coal Tar Solution No. 1
Supplementing G. E. C. No. 1428
(Transmits Amend. No. 1 to Specs. 4228)

1591 Stations—Double Headband for No. 128 Receivers
(Transmits Drwg. 38-Y-1748—No. 1-C Headband)

1592 Stations—Standarization of Practices—Transmitting Supplement A to Specifications No. 4170
Substation and Private Branch Exchange Protector Installation
Supplementing G. E. C. No. 1173

(Transmits Supp. A to Specs. No. 4170 Subject as above also Drwg. 46-L-199 Ground Wire Clamp)
(Supplemented by G. E. C. 1698)

1593 Lever Cable Bender
"Transmits Drwg. 46-P-4 Lever Cable Bender"

1594 Creosoted Yellow Pine Poles, Amendment No. 2 to Specifications No. 4209
Supplementing G. E. C.'s Nos. 1250 and 1410
(Transmits Amendment as above)

1595 Fittings for River Crossing Fixtures
Replacing in part G. E. C. 741
Transmits Drwgs. 135-A-17 Suspension Insulator —Porcelain and Drwg. 135-A-19 Fittings for River Crossing Fixtures

1596 Transmission Maintenance Practices—Section IV-D, 1-A Capacity Bridge
Replaces G. E. C. No. 742
(Transmits sections as above and list of current sections)

[fol. 11441]

1597 Sewing of Switchboard Cables

1598 Shave Hook
Replacing G. E. C. #1319
(Transmits Drwg. 46-L-128 Shave Hook)

1599 Two Pin Crossarms
(Transmits Specs. 4389 Two Pin Creosoted Yellow Pine Crossarms and Spec. 4390 Two Pin Fir Crossarms)

1600 Portable Gasoline Electric Generating Unit and Apparatus for Use with it
(Transmits Drwg. 150-A-51 "Portable Electric Ventilating Set for Manholes" and Illustrations)

1601 Split Vitrified Clay Conduit

1602 Type "P" Ringing and Coin Control Motor Generator Sets One-Motor and Two-Motor Types—Bulletin No. 161
(Transmits Bulletin No. 161 Subject as above)

1603 Parallel Drop Wire
Replacing in Part G. E. C. No. 1495
(Transmits Supp. C to Specs. No. 3930 (Parallel Drop Wire) which replaces Supp. B same subject)

1604 Bit Brace Socket Wrench

(Transmit Drwg. 46-X-105 Bit Brace Socket Wrench)

1605 Canvas Bucket
Transmits Drwg. 46-Z-22 Canvas Bucket

1606 B Guy Shield
Supplementing G. E. C. No. 1182
Transmits Issue 4—Drawing 46-M-29)

1607 Supplement A to Specifications No. 4039, "Cable Terminating"
Supplementing G. E. C. No. 1341
(Transmits Supplement as above)

1608 Step-by-Step Machine Switching Equipment No. 338 Tool
(Transmits Drwg. 38-Y-1787 No. 338 Tool)

[fol. 11442]

1609 Questionnaires for #1, #9-C and #109-A Manual Central Office Equipments
Supplementing G. E. C. No. 1557
(Transmits Questionnaire and Forms)
(Supplemented by G. E. C. 1645)

1610 Stations—Booth Advertising Frame for Public Telephones
(Transmits Drwg. No. 38-Y-1754 Booth Advertising Frame)

1611 Stations—Materials—White Ground Wire
Supplementing G. E. C. Nos. 1241 and 1510
(Makes Spec. No. 3804 Obsolete Transmitted G. E. C. 622)

1612 Stations—Manual Wall Sets Converted for Maching Switching Operation
Supplementing G. E. C.'s Nos. 988, 1101, 1312 and 1465
(Transmits Bulletin No. 177—No. 37-A Dial Mounting and Supp. C to Specifications 4160—Machine Switching Stations—Converting Manual Wall Sets for Machine Switching Operations)

1613 Public Telephone Stations—Open Type Telephone Booths
Supplementing G. E. C. No. 1145
(Transmits Bulletin No. 178—Open type Telephone Booth)
(Transmits Handbook Specs. No. 4430 Stations Open Type Telephone Booths)

1614 Kerosene Cans
Transmits Drwg. 46-X-93 Kerosene Can—2 gal. and Drwg. 46-X-94 Kerosene Safety Can—2 gal.

1615 7-A Condenser Box
Supplementing G. E. C. No. 941
(Transmits Chart and Drwg. 152-A-31 "7-A Condenser Box")

1616 Transmission Maintenance Practices—5-A Gain Set
(Transmits Section IV-E—Transmission Maintenance Practices 5-A Gain Set and List of Current Sections). Order Section on W. E. Co.

1617 Carrier Current System Data—Section VII-D 51-B Artificial Line and 1-A Attenuator Bulletin No. 167—52-A Artificial Lines
(Transmits Bulletin mentioned above and List of Carrier Current Systems Data)

1618 Loud Speaking Telephone System for Test Desk—Main Frame Communication
Transmits Bulletin 179

[fol. 11443]

1619 General Cable Splicing Supplement H to Specifications 3912
Supplementing G. E. C. No. 778
(Transmits Supplement mentioned above)

1620 Calculagraphs—Improve Metal Dial

1621 Blasting Tools—
(Transmits Drawings covering Blasting Tools)

1622 Stations—No. 40 Type Steel Desk Stand
Supplementing G. E. C. No. 691

1623 Purchase of Transmission Measuring Apparatus by Connecting Telephone Companies
Supplementing G. E. C.'s Nos. 1104, 1135, 1450 and 1585. Supp. by G. E. C. 1715

1624 Wooden Insulator Pins
Supplementing G. E. C. No. 1249
(Transmits Issue 2 of Drwg. 46-L-90 8 Inch Wooden Insulator Pin and Issue 2 of Drwg. 46-L-91, 9 Inch Wooden Insulator Pins)

1625 Interference—Paper on "Telephone Circuit Unbalances—Determination of Magnitudes and Location"
Supplementing G. E. C.'s Nos. 1164 and 1586

(Transmits Copy of Paper as above)

1626 Creosoted Yellow Pine Poles
Replacing G. E. C.'s Nos. 1250 and 1410
(Transmits Specs. 4429—Creosoted Yellow Pine Poles—which replace Spec. 4209)
(Supplemented by G. E. C. 1700)

1627 Cable Grips
Replacing G. E. C. No. 696
(Transmits Drwgs. Nos. 46-M-100 and 46-M-120, Aerial and Underground Cable Grips)

1628 Mechanical Strength of Eastern Cedar Poles
(Transmits Bulletin No. 181—Subject same as G. E. C.)

1629 Bulletin on Stub Reinforcement for Poles—Band Type
(Transmits Bulletin No. 168—(Subject same as G. E. C.) also Drwg. 46-L-121 Bands & Pipe Section)

1630 Mercury Arc Rectifiers for Telephone Service Bulletin No. 176
Replacing G. E. C. No. 542
Replacing in Part G. E. C. No. 754
(Transmits Bulletin No. 176—Subject same as G. E. C.)

1631 Preliminary Specifications for Cable Vault Locating
(Transmits Preliminary Specs. for Field Trial-Cable Vault Locating)
(Supplemented by G. E. C. 1744)

[fol. 11444]

1632 Bonding Ribbon
(Transmits Drwg. 46-L-317—Bonding Ribbon)

1633 Machine Bolts
Replacing G. E. C. No. 820
(Transmits Specifications No. 4423—Machine Bolts)

1634 Telephone Repeater Data—Section VIII-B—Pilot Wire
Transmission Regulating System—Bulletin No. 183
(Transmits Bulletin—as above)

1635 Semi-Remote System of Generator Control—Bulletin No. 184

Supplementing G. E. C.'s Nos. 1282 and 1361
(Transmits Bulletin No. 184—Subject Same as G. E. C.)

1636 Battery Room Paints—Bulletin No. 185
(Transmits Bulletin No. 185—Paints for Battery Equipment and Rooms)

1637 Stations—Subscribers' Sets—Transmitting Supplement A, Specifications No. 3855—Covering Adjustment of Station Apparatus
(Transmits Supp. A—Spec. No. 3855 as above)

1638 Electrolysis Practices
Supplementing G. E. C.'s Nos. 221 and 707
(Transmits Sections I-A, II-A, III-A and IV-A Electrolysis Practices, also list Current Sections)

1639 I. D. F. Plug No. 234.

1640 Douglas Fir Crossarms
Replacing in Part G. E. C. No. 708
(Transmits Specs. No. 4424—"Fir Crossarms 10 Foot 10 Pin")

1641 Rubber Tape
Supplementing G. E. C. No. 1329

1642 Step-by-Step Machine Switching Equipment Lubrication

1643 Telephone Repeater Data—Section VIII-D, Echo Suppressors for Four-Wire Telephone Circuit—Bulletin No. 187
(Transmits Section and Bulletin as mentioned above.)

1644 Rubber Bandage
Replacing in part G. E. C. No. 1288
(Transmits Issue 2 Drwg. 46-X-10 Rubber Bandage)

1645 Questionnaires for No. 1-D and No. 1-C Manual Central Office Equipments.
Supplementing G. E. C.'s Nos. 1557 and 1609
(Transmits Questionnaire as above)

1646 Canvas Tool Bag and Carrying Strap
(Transmits Drwgs. 46-P-23 "Canvas Tool Bag" and 46-L-322 "Carrying Strap for Canvas Tool Bag")

[fol. 11445]

1647 High Speed Dials for Use in Panel Machine Switching Central Office Districts

Supplementing G. E. C. No. 1260
(Transmits Bulletin No. 174—High Speed Dialing from P. B. X. Switchboard Positions in Panel Machine Switching Central Office Districts)

1648 Stations—Subscribers Set for Telephone Company Business Offices
Transmits Handbook Specifications #4410
Commercial Circular #63—Bulletin #191
(Supplemented by G. E. C. 1770)

1649 Toll Transmission Practices—Section VI-C No. 22 Gauge Quadded Cable for Emergency Replacement Use—Bulletin No. 186 Replacing in part G. E. C. No. 473
(Transmits Section as mentioned above also specifications No. 4219 No. 22-Gauge Quadded Cable for Emergency Replacement Use).

1650 Telephone Repeater Data—Section VI-C Portable Cord Circuit Repeaters
Replacing G. E. C. No. 876
(Transmits Section as mentioned above)

1651 Strain Plates
Supplementing G. E. C. No. 1068.
Transmits Issue 2 of Drwg. 46-L-59 Strain Plates

1652 Adoption of Tight Wrapped Silk and Cotton Covered No. 22 Gauge Wire for Local Cables

1653 U Cable Guards
Supplementing G. E. C. No. 1479
Transmits Issue 3 of Dwg. 46-L-204

1654 Stations—Apparatus for Deaf Subscribers—Transmitting Bulletin 192 and Handbook Specs. No. 4448

1655

1656 Central Office Telegraph Practices—Section 1-E Signalling Arrangements for Telegraph Supervision Bulletin 189.

1657 Central Office Telegraph Practices—Section 1-B Maintenance Tools for Telegraph Repeater Attendants Bulletin No. 182.

1658 No. 700-C Private Branch Exchange—Plan to Facilitate Shipment.

[fol. 11446]

1659 Stations—Public Telephone Signs
(Supplementing G. E. C. 1398)

Transmits 46-M-163, 46-M-169, 46-Z-27, 46-X-119, 46-X-120, 46-X-125.

1660 Rock Anchors
Replacing G. E. C. 984
Transmits Spec. 4413 and Dwg. 46-L-147 and 46-L-118

1661 Loop Straps
Replacing in part G. E. C. 832
Transmits Drwg. 46-L-286, 46-L-287
(Loop Straps) and Sup. E. Spec. 3931—Block Cable Construction—new type loop straps

1662 Materials for Stub Reinforcing Large Poles
Supplementing G. E. C.'s 1073-1112-1513
(Transmits Amend. 1, Spec. No. 4149, Amend 1 Spec. 4140, Dwg. 46-L-316)

1663 Bolts for Cable Suspension Clamps
Supplementing G. E. C. 1271
Transmits Dwg. 46-L-137

1664 No. 319 Tool—Tool for Removing Number Plates and Lamp Caps
Replaces G. E. C.'s 593 and 1049
Transmits Dwg. 38-Y-1714

1665 Message Registers—Change in Mounting

1666 Installation of Cable Fuse Cases
Transmits Instructions for Field Trial Only

1667 Fire Protection for Cable Holes in Telephone Buildings—Use of Canvas Bags Filled with Mineral Wool
Supplements G. E. C. No. 803

1668 New Automatic Keyshelf Brace—Nos. 5, 6, 7 & 8 Types
Supplements G. E. C. 459.

1669 Crosstalk Practices, Section V-B, 50-A, and 50-D Crosstalk Set, Bulletin No. 193
Supplementing G. E. C. 1373

1670 Test Sets—Improvements in Nos. 17-D & 17-E Lineman's Sets
Supplementing G. E. C. 1337 & 1372
Transmits Dwg. 206-B-94—146-A-58

1671 Draw Knife and Guard
Transmits Dwg. 46-M-91—46-E-326

[fol. 11447]

1672 Pole Line Inspection—Specification 4400

Replacing G. E. C.'s 298 and 685.
Replacing in Part G. E. C. 1222
Transmits Spec. 4400 Sects. A, B, C, D and Appendices 1, 2, 3 & 4

1673 Toll Transmission Practices—Sect. VIII-C Phantom Terminating Composite Set for Use at Outer End of Non-Quadded Toll Entrance Cables—Bulletin No. 195

1674 Device for Coiling House Cables
(Transmits Dwg. 46-Z-19)

1675 Transposition Running Board
Replacing G. E. C. 1028
(Transmits Dwg. 47-P-12)

1676 Transmission Maintenance Practices—Potentiometer Markers.

1677 Three Bolt Guy Clamp
Replaces G. E. C. 1240
Supplementing G. E. C. 1248
Transmits Specification No. 4404

1678 Cable Feeder
Transmits Dwg. 46-M-184

1679 Short Multiple Switchboard Cable
Supplementing G. E. C. 762.

1680 Types "H" and "L" Strand Pullers
Supplementing G. E. C. 1225
Transmits Dwg. 46-L-357 & 46-L-358

1681 Ground Wire Moulding
Transmits Dwg. 46-L-160
Replaces G. E. C. 865

1682 Glass Insulators
Supplementing G. E. C.'s 1009, 1115 and 1153
Transmits Amend. 1 to Specs. 4114, 4115, 4116

1683 Carriage Bolts
Replacing in Part G. E. C. 276.
(Transmits Specs. No. 4472)

1684 Braid Stripper
Replaces G. E. C. 1515
Transmits Dwg. 46-M-209

1685 Bridle Wire Insulator
Replacing G. E. C. 970
Transmits Dwg. 46-L-255
(Supplemented by G. E. C. 1733)

1686 A L Wire

(Transmits Spec. No. 4459)

[fol. 11448]

1687 "R" Distributing Frame Wire
Replacing G. E. C.'s 957 and 998
Supplementing G. E. C. 479 and 761
Transmits Bulletin 196

1688 Safety Service Switches
Transmits Dwg. 38-Y-1728

1689 Western Cedar Poles
Supplementing G. E. C. 1409
Transmits Specs. No. 4283 Amend. No. 1

1690 Manhole Ladders
Replacing G. E. C.'s 807 and 921
(Transmits Dwg. 46-M-182)

1691 Portable Creosote Spray Outfit
Transmits Bulletin 18 (Supplement)

1692 Screw Drivers
Transmits Dwg. 46-X-34 and 46-X-40

1693 Standardization of Station Practices—Handbook Specifications 4455—Public Telephone Signs
(Replacing G. E. C. 770)

1694 Manhole Lighting Set
Transmits Dwg. 154-A-12 and 150-A-23

1695 Tools for Pole Inspection

1696 Stations—New Method for Attaching Transmitter Faces
(Transmits Supp. B—Spec. 3852)

1697 Outside Display Flags
Transmits Spec. No. 4422

1698 Stations—Materials—Ground Wire Staple (Dwg. 46-L-339)
Supplementing G. E. C. 1592

1699 Trouble Operators Positions for Switchboards Nos. 1, 1-C and 1-D Incoming Trunks.
Replacing in part G. E. C. 1192

1700 Mechanical Strength of Southern Yellow Pine Poles
Transmits Bulletin 190.

1761 Stations—Coin Collectors—Clamping Plates for No. 12-A Lock
Supplementing G. E. C. 1471.

1702 Telephone Attachments at Stations
(Supplementing G. E. C.'s 1142 and 1148)

(Supplemented by G. E. C. 1728)

[fol. 11449]

1703 Stations—Marking Date of Installation on Dry Cells

1704 Centrifugal Pumps, Suction Hose and Foot Valves

1705 Number Plates and Lamp Cap Cabinets

1706 Printing Telegraph Practices Section III-A Description of Page Printing Telegraph System Using No. 12 Type Apparatus and Sect. III-B Maintenance Data for No. 12 Type Page Printing Telegraph Sets—Bulletin 197.

1707 Central Telegraph Practices—Section V-B "Routine for Crossfire Neutralization" and Central Office Telegraph Practices—Section IV-B Crossfire Neutralization Arrangements for Polar Duplex Grounded Telegraph Systems
Bulletin No. 180—Replacing G. E. C.'s 1088 & 1220

1708 B B Type Cable Terminal
Supplementing G. E. C. 934

1709 Specifications for Dipping Douglas Fir Crossarms
Transmits Spec. No. 4471
Replaces Spec. No. 3396, 3397 and 3153

1710 Long Head Pole Steps
Supplementing G. E. C. 1089
Transmits Dwg. 46-L-81

1711 Supplement "B" to Specifications 4032 "Underground Cable Placing".
Supplementing G. E. C. 938.

1712 Splicers' Tents
(Replacing G. E. C. 1289)

1713 No. 14-A Fanning Strip

1714 Shuttle Ticket Distributing System for Small Toll Switchboards
Bulletin 208.

1715 Transmission Maintenance Practices—Sect. 1-D, 3-B
Transmission Measuring Set—Bulletin 201
Supplements G. E. C. 1104-1342-1623

1716 Small Gauge Bridle & Inside Wires
(Transmits Preliminary Specs. & Field Instructions)

1717 T-533-B Lighting Arrester
Transmits Dwg. 80-A-21

1718 Furnace Shield
Replacing G. E. C. 929)

1719 Telephone Systems—Rolling Ladders

[fol. 11450]

1720 Toll Signalling Equipment—Testing Set for Terminal and Intermediate Ringers—No. 546-A Panel
Transmits Bulletin 209
Supplementing G. E. C. 1267—1538—1554

1721 Transmission Maintenance Practices—Sect. 1-E, 4-B
Transmission Measuring Set—Bulletin 207

1722 Method of Assigning Lines and Trunks—Panel Machine Switching Equipment
Replacing in Part G. E. C. 1117

1723 Forming Table & Boiling Out Trough
Replacing in Part G. E. C. 1341

1724 Straightforward Trunking
Transmits Bulletin 203

1725 Aerial Handline
(Transmits Dwg. 46-L-306)

1726 One Sheave Cable Block
(Replacing G. E. C. 1413)

1727 Stations—Instruction Cards Furnished with No. 33 Type
Gray Coin Collectors
(Supplementing G. E. C. 1435)

1728 Telephone Attachments at Stations
(Supplementing G. E. C. 1702)

1729 Machine Switching—Handling Directory Errors
(Replaeing in Part G. E. C. 1354)

1730 Link Type Line Finder Equipment and Other Improvements in the Panel Machine Switching System
Bulletin 212

1731 Toll Switchboard No. 1 Recording Switchboard Sections
(Transmits Bulletin 205)

1732 Dummy Fuse No. 63-A for Fuse Panels Arranged for Alarm Type Fuses

1733 Installing Bridle Wire Insulators
(Supplementing G. E. C. 1685)

1734 Toll Transmission Practices—Section IX-A
Vacuum Tubes Used in the Bell System

Bulletin 213—(Replaces G. E. C.-1277)

1735 Mechanical Strength of Western Cedar Poles
(Transmits Bulletin 204)

1736 Nos. 105-A and 105-B Magneto Switchboards—Widening of Keyshelves and Facing of Piling Block with Semi-Hard Rubber

[fol. 11451]

1737 Transmission Equivalent Data—Revised Edition Sect. II-A Common Battery Subscribers Loops

1738 Construction Chains
(Replacing G. E. C. 1091)

1739 Telephone Repeaters—No. 91-D Designation Strip

1740 No. 70-C Gauge for Measuring Spring Tension

1741 Telephone Repeater Data—Sect. V-A 21 Type Phantom
Group Telephone Repeater (21-PE-1 Telephone Repeater Set)
(Bulletin 200)

1742 One Point Transposition Bracket
(Transmits Dwg. 90-E-15)
Replacing in part G. E. C. 402

1743 "B" First Aid Bag
(Transmits Dwg. 46-M-228)

1744 Bulletin on 4-B Amplifier
(Bulletin 202)
Supplements G. E. C. 1631

1745 Double Thimble Guy Rod
Supplements G. E. C. 1064
(Transmits 46-L-310)

1746 Protection Strips for No. 42-A Busy Signals

1747 New Wheatstone Bridge per KS-3011.
(Transmits Bulletin #214)

1748 Axe and Hatchet
(Transmits Dwg. 46-X-51, 46-X-52, 46-X-86)

1749 New AC-DC Ringing System for Panel Machine Switching and Manual Machine Ringing Central Offices
(Transmits Bulletin No. 216)

1750 Step-by-Step Machine Switching Central Office Equipment—Distributing Terminal Assembly Bulletin No. 215

1751 Outside Plant Practices—Specs. 3927, "Guying" Supplement C, "Installing Rock Anchors, Anchors for Use with 1" Double Thimble Guy Rods,

Washers for use with Plank Anchors

1752 General Telegraph Practice—Sect. 1-A
General Principles of Telegraph Operation
Order Sects. on W. E. Co.

[fol. 11452]

1753 Pole Derrick Supports
(Replacing G. E. C. No. 1202)

1754 Pole Derricks
Replacing G. E. C. 1204
(Transmits Specs. No. 4450)

1755 No. 216-B Tool
Supplements G. E. C. 1111

1756 Shovels
Replacing G. E. C. 1080

1757 "B" and "C" Cable Extension Arms
Replaces G. E. C. 960 & 1213
(Transmits Dwg. 46-M-4 and 46-M-5)

1758 Pipe Pushers

1759 No. 345 Tool for Removing and Replacing No. 92 Jack Sleeves

1760 Foreign Wire Relations—Periodic Status Report
(Supplements G. E. C. No. 1457)

1761 Stations—No. 4-A Carrying Case for Dials
(Supplements G. E. C. 988)

1762 Earth Boring Machines
(Supplements G. E. C. No. 1154)

1763 Routine for Handling Damaged or Defective Cable Loading Coils and Cases

1764 Cable Straps
(Dwg. 46-L-319)
Replaces in part G. E. C. No. 818

1765 Bell System Maintenance Practices—Central Offices

1766 B Tree Guard
(Replaces G. E. C. 1331)

1767 No. 156-B Interrupter—Arrangements for Operation on 30, 36 and 38 volt Batteries
(Supplements G. E. C. 1541)

1768 Stations—No. 1 Residence System for Machine Switching Operation
(Supplementing G. E. C. 434-591)
(Transmits H. B. Specs. 4466)

1769 Stations—Transmitter Cutout—No. 4-B Foot Switch

(Supplements G. E. C. No. 718)

[fol. 11453]

1770 Stations—No. 523 Type Subscriber's Set Group Busy Circuit for Telephone Company Small Business Offices
(Supplements G. E. C. No. 1648)
(Transmits H. B. Spec. 4410-Supp. A)

1771 Testing and Adjusting Equipment for High Impedance Toll Cord Circuits, Toll Switchboard No. 1
(Transmits Bulletin 210)
Replaces in part G. E. C. No. 432

1772 Supplementing Specifications Covering Use of Loop Straps
(Transmits H. B. Specs. 3929-H—3933-E)

1773 Outside Plant Practices—Specs. 3929 "Aerial Cable Construction—Supp. G.—Number of Guy Clamps (New Type) to be used with False Dead Ends, Securing Terminal Taps to Steel Cable Extension Arms"
(Supplements G. E. C. No. 902)

1774 Reduction in Thickness of Cable Sheath, Supplements G. E. C. No. 1025
(Transmits Bulletin No. 217)

1775 Cable Clamps
Supplements G. E. C. No. 1212
(Replaces G. E. C. No. 1122)

1776 Night Bell Circuits for No. 9-C Switchboards
(Supplementing G. E. C. No. 1530)

1777 Cable Bending Spring
(Replaces G. E. C. 1269)

1779 Stations—Maintenance of No. 7 Type Coin Collectors
(Transmits H. B. Specs. No. 4465)

1780 Glycerine Anti-Freeze Solution for Automobile Radiators

[fol. 11454] B—List of Specifications, Including 56 That are in Handbook Form

*Specifications that are printed in handbook form are indicated by an asterisk.

2251 Amend. 1—Standard Combination Reel

3646 Amend. 3—Provisional Specifications for Conduit Castings
*3851 Supp. A—Substation Apparatus
*3852 Supp. B—Substation Apparatus Installation
*3854 Supp. A—Substation Connections
*3855 Supp. A—Adjustment of Substation Apparatus
*3859 Supp. A—Substation Wiring Plans
*3912 Supp. G—General Cable Splicing
*3912 Supp. H—General Cable Splicing
*3912 Supp. I—General Cable Splicing
*3914 Supp. B—Aerial Cable Splicing
*3914 Supp. C—Aerial Cable Splicing
*3915 Supp. A—Block Cable Splicing
*3926 Supp. A—Pole Line Construction
*3927 Supp. B—Guying
*3927 Supp. C—Guying
*3928 Supp. A—Open Wire Construction
*3928 Supp. B—Open Wire Construction
*3929 App. 2—Aerial Cable Construction
*3929 Supp. D—Aerial Cable Construction
*3929 Supp. E—Aerial Cable Construction
*3929 Supp. F—Aerial Cable Construction
*3929 Supp. G—Aerial Cable Construction
*3929 Supp. H.—Aerial Cable Construction
*3930 Supp. B—Drop Wiring
*3930 Supp. C—Drop Wiring
*3931 Supp. C—Block Cable Construction
*3931 Supp. D— " " "
*3931 Supp. E— " " "

[fol. 11455]

*3933 Supp. C—House Cable Placing
*3933 Supp. D— " " "
*3933 Supp. E— " " "
*4032 Supp. B—Underground Cable Placing
*4039 Supp. A—Cable Terminating
4114 Amend. 1—Exchange Insulators
4115 Amend. 1—Toll Insulators
4116 Amend. 1—D. P. Insulators
4129 Specifications for 909 and 1212 pr. 24 ga. cable (Type SM)
4134 Amend. 1—Thimble Guy Rods
4140 Amend. 1—Stubbing Bolts

4149 Washers (Replacing Specs. 3078)
4149 Amend. 1—Washers
*4159 Supp. A—Maintenance of A. E. Dials at Substations
*4160 Supp. B—Machine Switching Substations
*4160 Supp. C— " " "
4166 Amend. 2—Chestnut Poles
*4170 Supp. A—Substation & Private Branch Exchange Protector Installation
*4181 Field Maintenance of Printing Telegraph Apparatus Employing No. 10-A Printer
4209 Amend. 2—Creosoted Yellow Pine Poles
4210 Cast Iron Bends
4219 No. 22 ga. Quadded Cable for Emergency Replacement use. (Replaces Spec. 3657)
4227 Coal Tar Creosote (Replaces Spec. 3743)
4228 Creosote Coal Tar Solution No. 1
4228 Amend. 1—Creosote Coal Tar Solution No. 1
4229 Creosote Coal Tar Solution No. 2
4230 Creosoting Timber (Replaces Specs. 3156)
4231 Creosoting Yellow Pine Crossarm (Replaces Spec. 3232)
*4253 Underground Conduit Construction (Replacing Specs. 3613)

[fol. 11456]

4256 Reducing Couplings (Replaces Specs. 3647)
4273 Amend. 1—Triangular Bandage
4283 Amend. 1—Western Cedar Poles
4285 Manhole Frames and Covers
4287 Butt Treating Cedar Poles (Replaces Specs. 4121 and 4122)
*4300 Telegraph Stations (Manual Type) (Apr. 1924) (Replaces Specs. 3862 & Supp. A and 3863)
4301 Solder "40-60"
4302 " "45-55"
4303 " "50-50"
4304 " "38-62"
4305 Solder Rosin Core
4307 Extension Ladders
4308 S. & T. Porcelain Knobs
4313 Shellac
4314 Shellac Thinner

4320 Stearine
4323 Type C Porcelain Knob (Replacing Spec. No. 3739)
4324 P. H. Cable Terminal Boxes
4326 Concrete Steel Reinforcements for Poles (Replacing Specs. 3643)
4335 H Cable Terminal Boxes
4340 Dead Man
4352 "BP" (bronze parallel) Drop Wire
4353 "CP" (Copper Steel Parallel) Drop Wire
4354 "BR" (Bronze resistant braid) Drop Wire
4355 "CR" (Copper steel resistant braid) Drop Wire
4362 Central Office Emergency Cabinet
4363 Witch Hazel

[fol. 11457]

4364 Rhubarb and Soda Mixture
4365 Viburnum Compound
4366 Tincture of Jamaica Ginger
4367 Gargle Tablets
4368 Throat Tablets
4369 Bicarbonate of Soda Tablets
4370 Eye Tablets
4371 Oil of Clove
4372 Smelling Salts
4373 Neuralgic Balm
4374 Tooth Plasters
4375 Aromatic Ammonia Ampoules
4376 Benzyl Benzoate
4387 Galvanized Pole Bracket (Replaces Spec. 3200)
4389 Two-Pin Creosoted Yellow Pine Crossarms
4390 Two-Pin Fir Crossarms
4391 Creosoted Yellow Pine Reinforcing Stubs
*4400 Pole Line Inspection (Replacing Specs. 3522 & Amend.)
*4400 Section A—Inspection Tables—Fiber Strength 3600# per sq. inch
*4400 Section B—Inspection Tables—Fiber Strength 5000# per sq. inch
*4400 Section C—Inspection Tables—Fiber Strength 6000# per sq. inch
*4400 Section D—Inspection Tables—Fiber Strength 7000# per sq. inch
*4400 Appendix 1—Minimum Dimensions for New Poles—Eastern Cedar Poles

*4400 Appendix 2—Minimum Dimensions for New Poles —Western Cedar Poles
*4400 Appendix 3—Minimum Dimensions for New Poles —Chestnut Poles
*4400 Appendix 4—Minimum Dimensions for New Poles —Creosoted Yellow Pine Poles
4404 Three Bolt Guy Clamp

[fol. 11458]

*4410 Stations—No. 523 Type Subs'. Sets for Tel. Co. Business Ofcs.
*4410 Supp. A—No. 523 Type Subs'. Sets for Small Tel. Co. Business Ofcs.
4413 Rock Anchors (Replacing Spec. 4099)
4422 Bell System Flags
4423 Machine Bolts
4424 Fir Crossarms—Ten Foot, Ten Pin
4429 Creosoted Yellow Pine Poles (Replacing Specs. 4209)
*4430 Stations—Open Type Telephone Booths
*4448 Stations—Apparatus for Deaf Subscribers
*4450 Operation of Pole Derricks
*4455 Stations—Public Telephone Signs
4459 "AL"—Wire (Replaces Specs. No. 2919)
*4466 Stations—No. 1 Residence System for Machine Switching Operation
4471 Dipping Douglas Fir Crossarms (Replaces Specs. 3396, 3397 & 3153).
4472 Carriage Bolts (Replacing Spec. 3080)
*4465 Stations—No. 7-J and 7-K Coin Collector Maintenance

[fol. 11459] C—List of Commercial Circulars

39B Commercial Surveys—Instructions for Field Men in an Analysis of Existing Market and Sales in the General Business Section of a Community
40B Development and Handling of Toll Sequence Service
46A Wire Telephony as an Adjunct to Radio Broadcasting
46B Wire Telephony as an Adjunct to Radio Broadcasting
51A Signs for Use at Public Telephones of Connecting Companies

51C Signs for Use at Public Telephones
52 Commercial Department Collection Report
53 Claim and Adjustment Voucher, Form SN-508
54 Machine Switching Private Branch Exchange
55 Distribution of the New Lock and Door for No. 50 Type Coin Box
56 For recording application for Public Telephone Service, where Service Application Cards are in use
57 Requisitioning #12-A Locks
58 Mailing Machines for First Class Permit Mail
59 Open Type Telephone Booths
60 Economic Survey Work—The Nature and Uses
61 Economic Surveys—Preliminary Problems
62 Single Stub Form SN-216
63 No. 523-B Subscriber Set (Busy Test Cabinet) for Telephone Company Business Offices
63A Telephone Service Arrangements for Supervisory Employees of a Business Office Equipped with No. 523-B Subscriber Sets and Served by a P. B. X.
63B Telephone Service Arrangements for Business Offices—Group Busy Feature
64 Economic Surveys: Determination of Natural Divisions
65 Economic Surveys—Analysis of Raw Material Industries
66 Supplemental Station Equipment for Subscribers with Impaired Hearing
67 Telephone Typewriter Service
68 Telephone Development Statistics
69 Commercial Programs
70 Special Population Studies—Negro Migrations
71 Toll Ticket Filing Equipment

[fol. 11460] D—List of Traffic Circulars

201 Transmitting Revision & Reprint of T. C. Nos. 138 & 150
202 Toll Operating Practice—Two Number Method—Ringdown Toll Circuits—Replacing in part T. C. #57
Supplementing T. C. #169

203 Forwarding Toll Ticket from Opr. Rms. to Revenue Accounting Offices
204 First Aid in Central Offices—Emergency Cabinet and Care of Employees
205 Report of Poor Transmission on Toll Calls
206 Development & Handling of Toll Sequence Service —Supp. T. G. #194
207 Abolishment of Federal Tax on Telephone Messages
208 Dining Service Operation
209 Information & Intercepting Peg Counts
210 Toll Observing Practice—Two Number Method
211 Standard Toll Operating Method—Supplementary Instruction—Supplement T. C. #130
212 Toll Line Engineering Practices
213 Toll Operating Practice—Timing Toll Calls—Supplementing T. C. #169
214 Payroll Routine, Section A to E Incl.
215 Record of Completed Toll Calls—Replacing T. C. #125
216 Operators Quarters Cost Report
217
218 Toll Operating Practice, Reprinted Pages dated Nov. 1, 1924
Supplementing T. C. Nos. 169, 170, 189, 191 & 196
Replacing T. C. Nos. 186 & 198
219
220 Standard Toll Service Observing Method—Supplementary Instruction—Supplementing T. C. #130
221 Abbreviations for Toll Centers—Supplementing T. C. Nos. 185 & 197
222 Toll Operating Practice—Collect Calls—Replacing T. C. No. 183
Supplementing T. C. 99 & 102
223 Telephone Directory Requirements for Toll Offices —Supplementing T. C. No. 57
224 Board Load Modifying Factors—Supplementing T. C. No. 117

[fol. 11461]

225 Selection and Training of Supervisors—Local
226 Assignment of Operators to Positions
227 Envelopes for Mailing Toll Tickets from Operating Rooms to Revenue Accounting Offices—Replacing in part T. C. #203
228 Machine Switching Service—Special Treatment
229 Traffic Information in Connection with Fundamental Plans

[fol. 11462] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A20

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone & Telegraph Company

Summaries of Letters and Telephone Conversations

January 1, 1924 to January 1, 1926

This exhibit supplements and brings to date (Jan. 1, 1926) Kositzky Exhibit #26—Introduced March 27, 1924—Toll Rate Case (Case No. 124) and summarizes the letters received by The Ohio Bell Telephone Company from the American Telephone & Telegraph Company and telephone conversations between representatives of both companies.

Classification	Letters Received	Telephone Conversations
1. General	131	—
2. Fundamental Plans	10	1
3. Land and Buildings	50	5
4. Commercial	291	54
5. Central Office Equipment	279	80
6. P. B. X. Equipment and Substations	99	32
7. Outside Plant	163	2
8. Transmission	149	21
9. Traffic	249	74
10. Motor Vehicles and Supplies	82	—
11. Tools	26	1
12. Unification	1	—
13. First Aid and Safety Work	57	—
14. Arrangements with Other Wire Using Co.'s	4	1

Classification	Letters Received	Telephone Conversations
15. Depreciation	10	—
16. Inventories, Appraisals and Valuations	10	—
17. Forms	8	—
18. Miscellaneous	11	1
Total	1630	272

92% of the above letters is in connection with specific problems of The Ohio Bell Telephone Company. All of the Telephone conversations are in connection with specific problems of The Ohio Bell Telephone Company.

[fol. 11463] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A 21

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone & Telegraph Company

Summary of Special Services

January 1, 1924 to January 1, 1926

This exhibit supplements and brings to date (Jan. 1, 1926) Kositzky Exhibit No. 28—Introduced March 27, 1924—Toll Rate Case (Case No. 124) and summarizes the special services rendered The Ohio Bell Telephone Company involving trips to Ohio by members of the American Telephone & Telegraph Company and trips to New York by members of The Ohio Bell Telephone Company.

Classification	Number of Trips
1. General	4
2. Fundamental Plans	6
3. Land and Buildings	14
4. Commercial	94
5. Central Office Equipment	43
6. P. B. X. Equipment and Substations	10
7. Outside Plant	11
8. Transmission	37
9. Traffic	171
10. Motor Vehicles and Supplies	7

Classification	Number of Trips
11. Tools	1
12. Unification	1
13. First Aid and Safety Work	1
14. Depreciation	1
15. Inventories, Appraisals and Valuations	5
Total	466

99% of the services summarized above were in connection with specific problems of The Ohio Bell Telephone Company.

[fol. 11464] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A31

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone & Telegraph Company

Comparison on an annual basis of services shown in previous exhibits as having been received by The Ohio Bell Telephone Company from the American Telephone & Telegraph Company.

Item	Period Nov. 1, 1920 to Feb. 1, 1924 Total No. Received	Period Nov. 1, 1920 to Feb. 1, 1924 Average Per Year	Period Feb. 1, 1924 to Feb. 1, 1926 Total No. Received	Period Feb. 1, 1924 to Feb. 1, 1926 Average Per Year
General Engineering, Commercial and Traffic Circulars and Specifications	662	204	556	278
	Nov. 1, 1920 to Jan. 1, 1924 Total No. Received	Nov. 1, 1920 to Jan. 1, 1924 Average Per Year	Jan. 1, 1924 to Jan. 1, 1926 Total No. Received	Jan. 1, 1924 to Jan. 1, 1926 Average Per Year
Letters	1720	543	1630	815
Telephone Conversations	235	74	272	136
Special Services—involving trips to New York and Trips to Ohio	577	182	466	233

[fol. 11465] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A 32

The Ohio Bell Telephone Company

Services Rendered to the Ohio Bell Telephone Company by the American Telephone & Telegraph Company

Instrument Service

1. First Cost: Set of Instruments	$4.50	
2. Annual Cost per Set of Instruments	21%	
3. Average number of Sets of Instruments per Station	1.06	
4. Annual Cost per Station (except stock of instruments to ensure continuity of supply) 4.50 x 21% x 1.06 =		$1.002
5. Stock of Instruments to ensure continuity of supply = 6% additional per station = 6% of $4.50 =	0.270	
6. Annual Cost of Carrying this stock = 11%		
7. Annual Cost per Station on those carried in stock = $0.270 x 11% =		$0.030
8. Total Annual Cost per Station		$1.032
9. Average number of sets of Instruments	493,358	
10. Number of stations	464,013	
11. Total first cost evaluation of the Instrument service = 493,358 x 1.06 x 4.50 =		$2,353,318
12. Total annual value of Instrument service to The Ohio Bell Telephone Company = 464,013 x 1.032 =		$478,861

[fol. 11466] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A 33

The Ohio Bell Telephone Company

Estimated Savings of The Ohio Bell Telephone Company Due to Certain Items of Development Work Carried Out by The American Telephone and Telegraph Company

Plant

Item	Saving in First Cost	Saving in Annual Charges
1. Fine wire cable and 455 pair 19 gauge cable (including ducts)	$10,604,088	$1,760,826
2. Duplex Cable	480,437	78,921
3. Lead-antimony sheath	518,611	74,408
4. Copper steel twisted pair wire	428,450	132,820
5. Repeaters and loading (open wire and cable)	10,327,635	1,551,274
6. Phantoms	4,702,041	887,674
7. Improved local switchboard cords		277,240
8. Improved line and cut-off relays	141,166	31,659
9. Cheaper contact metal	432,058	79,930
Total Plant	$27,634,486	$4,874,752

[fol. 11467] COMPANY WIDE CASE, KOSITZKY EXHIBIT A 34

The Ohio Bell Telephone Company

Estimated Future Savings of The Ohio Bell Telephone Company for Five Years (1926-1930) Due to Certain Development Work by The American Telephone and Telegraph Company, as Known at the Present Time and Does Not Anticipate Future Developments

Plant

Item	Saving in First Cost	Saving in Annual Charges
1. Fine Wire Cable & 455 Pr. 19 Ga. Cable (including ducts)	$6,045,000	$987,239
2. Lead Antimony Sheath	460,000	65,957
3. Parallel Drop Wire	192,000	59,500
4. Duplex Cable (Toll Only)	1,493,000	261,531
5. Repeaters & Loading (Open wire & Cable)	6,397,000	1,061,941
6. Improved Switchboard Cords (Local and Toll)		40,662
7. Improved line and cut-off relays	25,000	6,125
8. Cheaper contact metal	100,000	18,500
9. Phantoms	1,163,000	219,450
10. Instrument Service	657,000	134,160
11. Improved Load Coils	232,000	42,620
12. Reduction in Cable Sheath	79,000	13,430
13. Double Eye Guy Rod	54,000	12,150
14. 600 Pair Fuse Pot	128,000	20,300
15. Type "C" Terminal	71,000	14,000
Total Plant	$17,096,000	$2,957,656

[fols. 11468-11492] COMPANY WIDE CASE, KOSITZKY EXHIBIT No. A 35

The Ohio Bell Telephone Company

Summary of Savings of The Ohio Bell Telephone Company Due to Certain Items of Development Work Carried On by The American Telephone and Telegraph Company

Item	Savings in First Cost	Savings in Annual Charges
1. Instrument Service	$2,353,318	$478,8
2. Plant Savings	27,634,486	4,874,7
3. Traffic Savings	932,300	1,321,1
4. Accounting Savings		100,3
Grand Total	$30,920,104	$6,775,1

(Here follow two pasters, side folios 11493-11495, 11496)

Comparison of Revenue Expenses, and Profit and Loss per Station of the Ohio Bell Telephone Company with Other Large Telephone Companies

1925

Classification	New England Telephone & Telegraph Company	New York Telephone Company	The Bell Telephone Company of Pennsylvania	Illinois Bell Telephone Company	Indiana Bell Telephone Company	Michigan Bell Telephone Company	Average of Six Foregoing Companies	The Ohio Bell Telephone Company
Telephone Operating Revenues:								
Exchange Service Revenues:								
Subscribers' Station Revenues	$35.838	$47.028	$38.755	$44.122	$41.410	$42.206	$41.560	$45.551
Public Pay Station Revenues	2.424	5.901	3.652	3.537	.596	4.109	3.368	1.248
Service Stations	.013	.017	.098	.019	.217	.208	.095	.033
Private Exchange Lines	.069	.360	.107	.137	.046	.095	.136	.059
Minor Rents of Exchange Plant	.061	.254	.130	.081	.144	.143	.136	.184
Total Exchange Service Revenues	38.405	53.560	42.742	47.896	42.403	46.761	45.295	47.075
Relative Order	(7)	(1)	(5)	(2)	(6)	(4)		(3)
Toll Service Revenues:								
Message Tolls	12.967	14.852	12.079	8.693	12.648	10.338	11.929	10.999
Leased Toll Lines	.143	.472	.308	.402	.236	.186	.291	.278
Telegraph Tolls	.....	.....	.....	.....	.....	.....	.....	.....
Telegraph Service on Toll Lines	.126	.406	.072	.249	.123	.169	.191	.090
Minor Rents of Toll Plant	.059	.103	.202	.069	.080	.026	.090	.071
Total Toll Service Revenues	13.295	15.833	12.661	9.413	13.087	10.719	12.501	11.438
Relative Order	(2)	(1)	(4)	(7)	(3)	(6)		(5)
Miscellaneous Operating Revenues:								
Messenger Service	.....	.....	.....	.001	.....	.....	.....	.....
Telegraph Commissions	.064	.056	.065	.060	.092	.098	.072	.095
Advertising and Directory	.819	.536	1.768	.434	.882	.940	.897	1.214
Rents from Other Operating Property	.103	.145	.018	.209	.022	.107	.101	.....
Other Miscellaneous Revenue	.081	.095	.099	.159	.097	.077	.101	.073
Licensee Revenue—Cr.	.045	.....	.073	.....	.....	.....	.020	.....
Licensee Revenue—Dr.	2.321†	2.998†	2.524†	2.493†	2.507†	2.510†	2.559†	2.442†
Total Miscellaneous Operating Revenues	1.209†	2.166†	.501†	1.630†	1.414†	1.288†	1.368†	1.061†
Total Telephone Operating Revenues	50.491	67.227	54.902	55.679	54.076	56.192	56.428	57.452
Relative Order	(7)	(1)	(5)	(4)	(6)	(3)		(2)
Telephone Operating Expenses:								
Maintenance Expenses:								
Supervision of Maintenance	.924	1.150	1.043	1.027	.528	.782	.909	1.168
Repairs of Aerial Plant	1.927	1.267	1.860	1.641	3.231	2.291	2.036	2.900
Repairs of Underground Plant	.551	.890	.670	.556	.274	.284	.538	.455
Repairs of Central Office Equipment	2.564	3.641	2.276	2.177	1.526	2.398	2.430	1.648
Repairs of Station Equipment	1.387	1.521	1.404	1.737	.947	1.606	1.434	1.292
Repairs of Buildings and Grounds	.280	.218	.197	.207	.149	.167	.208	.195
Station Removals and Changes	1.203	1.859	1.257	1.729	1.357	1.459	1.477	1.551
Depreciation of Plant and Equipment	8.692	10.885	9.239	7.426	10.554	8.731	9.255	9.693
Other Maintenance Expenses	.072	.001	.107	.012	.025	.085	.050	.036
Repairs Charged to Reserves—Cr.	.005†	.081†	.137†	.494†	.141†	.258†	.178†	.148†
Total Maintenance Expenses	17.595	21.401	17.916	16.018	18.450	17.545	18.154	18.789
Relative Order	(5)	(1)	(4)	(7)	(3)	(6)		(2)
Traffic Expenses:								
Traffic Superintendence	1.013	1.314	.962	1.071	.955	1.086	1.067	1.081
Service Inspection	.182	.270	.122	.203	.178	.200	.192	.186
Clerical Operating Wages	.314	.428	.213	.348	.263	.335	.317	.311
Operators' Wages	11.620	14.210	10.449	12.847	10.921	11.609	11.943	10.772
Rest and Lunch Rooms	.093	.205	.096	.213	.123	.070	.133	.055

Clerical Operating Wages	.614	....	....	....	....	....	....	....
Operators' Wages	11.620	14.210	10.449	12.847	10.921	11.609	11.9[illegible]	[illegible]
Rest and Lunch Rooms	.093	.205	.096	.213	.123	.070	.133	.055
[fol. 11494]								
Operators' Schooling	.141	.541	.409	.570	.595	.681	.490	.646
Transmission Power	.463	.468	.478	.245	.302	.328	.381	.306
Central Office Stationery and Printing	.109	.103	.095	.093	.074	.128	.100	.081
Messenger Service	....	....	....	.001	.001	....	....	....
Miscellaneous Central Office Expenses	.823	1.088	.755	.708	.597	.676	.775	.646
Pay Station Expenses	.045	.124	.070	.175	.074	.061	.091	.096
Other Traffic Expenses	.183	.176	.348	.179	.023	.131	.173	.234
Total Traffic Expenses	14.986	18.927	13.997	16.653	14.106	15.305	15.662	14.411
Relative Order	(4)	(1)	(7)	(2)	(6)	(3)		(5)
Commercial Expenses:								
Commercial Administration	1.289	1.499	1.285	1.227	1.381	1.321	1.334	1.269
Advertising	.175	.251	.252	.158	.156	.148	.190	.217
Canvassing	.036	.051	.137	.104	.037	....	.061	.121
Sublicensee Relations	.042	.019	.049	.020	.003	....	.022	.038
Revenue Accounting	1.100	1.673	1.221	1.103	.631	1.297	1.171	.866
Revenue Collecting	.957	.865	.875	1.316	.818	1.116	.901	.860
Pay Station Commissions	.555	1.319	1.062	1.111	.316	.390	.792	.334
Directory Expense	.815	1.616	1.235	.949	.652	.799	1.011	.703
Other Commercial Expenses	....	.001	....	.001	....	.004	.001	....
Total Commercial Expenses	4.969	7.294	6.116	5.989	3.994	5.075	5.573	4.408
Relative Order	(5)	(1)	(2)	(3)	(7)	(4)		(6)
General and Miscellaneous Expenses:								
Salaries of General Officers	.124	.113	.132	.109	.286	.135	.150	.185
Salaries of General Office Clerks	.273	.278	.267	.234	.324	.213	.265	.313
Expenses of General Officers and Clerks	.023	.011	.024	.026	.055	.027	.028	.036
General Office Stationery and Printing	.041	.021	.033	.023	.053	.017	.031	.040
Other General Office Supplies and Expenses	.035	.034	.052	.028	.031	.025	.034	.017
General Law Expenses	.178	.127	.080	.052	.202	.026	.111	.173
Insurance	.099	.064	.088	.034	.089	.090	.077	.047
Accidents and Damages	.057	.029	.057	.059	.014	.009	.037	.057
Law Expenses Connected with Damages	.007	.016	.002	.006	.002	.001	.006	.004
Relief Department and Pensions	.607	.632	.585	.601	.411	.445	.547	.532
Telephone Franchise Requirements	.201	.177	.074	.303	.087	.004	.141	.099
Amortization of Franchises and Patents	....	....	....	....	....	....	....	....
Other General Expenses	.499	.281	.293	.172	1.045	.584	.479	.467
Telephone Franchise Requirements—Cr	200†	.174†	.068†	.283†	.084†	.004†	.135†	.099†
Total General and Miscellaneous Expenses	1.944	1.609	1.619	1.364	2.515	1.572	1.771	1.871
Relative Order	(2)	(5)	(4)	(7)	(1)	(6)		(3)
Total Telephone Operating Expenses	39.494	49.231	39.648	40.024	39.065	39.497	41.160	39.479
Relative Order	(5)	(1)	(3)	(2)	(7)	(4)		(6)
Income Account:								
Telephone Operating Revenues	50.491	67.227	54.902	55.679	54.076	56.192	56.428	57.452
Telephone Operating Expenses	39.494	49.231	39.648	40.024	39.065	39.497	41.160	39.479
Net Telephone Operating Revenue	10.997	17.996	15.254	15.655	15.011	16.695	15.268	17.973
Net Revenue from Other Operations	....	....	....	....	....	....	....	....
Total Net Operating Revenues	10.997	17.996	15.254	15.655	15.011	16.695	15.268	17.973
[fol. 11495]								
Deductions from Net Operating Revenues:								
Uncollectible Operating Revenues	.390	.424	.253	.419	.186	.391	.342	.169
Taxes Assignable to Operations	2.710	4.523	2.403	5.084	5.042	4.745	4.085	4.967
Total Deductions from Net Operating Revenues	3.090	4.947	2.656	5.503	5.228	5.136	4.427	5.136
Operating Income	7.907	13.049	12.598	10.152	9.783	11.559	10.841	12.837
Non-operating Income	.611	1.633	2.155	.449	.716	.489	1.009	.664
Gross Income	8.518	14.682	14.753	10.601	10.499	12.048	11.850	13.501
Relative Order	(7)	(2)	(1)	(5)	(6)	(4)		(3)
Deductions from Gross Income:								
Rent Deductions for Telephone Offices	.275	.340	.496	.179	.340	.332	.327	.532
Rent Deductions for Conduit, Poles and Other Supports	.113	1.313	.208	.036	.181	.102	.325	.062
Rent Deductions for Instruments and Equipment	.018	.007	.....	.001	.054	.016	.016	.006
Miscellaneous Rent Deductions	.033	.056	.528	.160	.237	.062	.178	.411
Interest Deductions for Funded Debt	2.165	3.080	3.156	2.259	.129	.175	1.837	1.184
Other Interest Deductions	2.186	1.590	1.203	.312	5.337	1.557	2.031	1.688
Loss on Operations of Others	....	....	....	....	....	....	....	....
				114			.061	.030

Revenue Accounting	1.100	1.673	1.221	1.103	.631	1.297	1.171	.856
Revenue Collecting	.957	.865	.875	1.316	.818	1.116	.991	.880
Pay Station Commissions	.555	1.319	1.062	1.111	.316	.360	.792	.334
Directory Expense	.815	1.616	1.235	.949	.652	.799	1.011	.703
Other Commercial Expenses	.....	.901	.....	.001	.....	.004	.001	.....
Total Commercial Expenses	4.969	7.294	6.116	5.989	3.994	5.075	5.573	4.408
Relative Order	(5)	(1)	(2)	(3)	(7)	(4)		(6)
General and Miscellaneous Expenses:								
Salaries of General Officers	.124	.113	.132	.109	.286	.135	.150	.185
Salaries of General Office Clerks	.273	.278	.267	.234	.324	.213	.265	.313
Expenses of General Officers and Clerks	.023	.011	.024	.026	.055	.027	.028	.036
General Office Stationery and Printing	.041	.021	.033	.023	.053	.017	.031	.040
Other General Office Supplies and Expenses	.035	.034	.052	.028	.031	.025	.034	.017
General Law Expenses	.178	.127	.080	.052	.202	.026	.111	.173
Insurance	.099	.064	.088	.034	.089	.090	.077	.047
Accidents and Damages	.057	.029	.057	.059	.014	.009	.037	.057
Law Expenses Connected with Damages	.007	.016	.002	.006	.002	.001	.006	.004
Relief Department and Pensions	.607	.632	.585	.601	.411	.445	.547	.532
Telephone Franchise Requirements	.201	.177	.074	.303	.087	.004	.141	.099
Amortization of Franchises and Patents	.....	.....	.....	.....	.....	.....	.....	.....
Other General Expenses	.499	.281	.293	.172	1.045	.584	.479	.467
Telephone Franchise Requirements—Cr	.200†	.174†	.068†	.283†	.084†	.004†	.135†	.099†
Total General and Miscellaneous Expenses	1.944	1.609	1.619	1.364	2.515	1.572	1.771	1.871
Relative Order	(2)	(5)	(4)	(7)	(1)	(6)		(3)
Total Telephone Operating Expenses	39.494	49.231	39.648	40.024	39.065	39.497	41.160	39.479
Relative Order	(5)	(1)	(3)	(2)	(7)	(4)		(6)
Income Account:								
Telephone Operating Revenues	50.491	67.227	54.902	55.679	54.076	56.192	56.428	57.452
Telephone Operating Expenses	39.494	49.231	39.648	40.024	39.065	39.497	41.160	39.479
Net Telephone Operating Revenue	10.997	17.996	15.254	15.655	15.011	16.695	15.268	17.973
Net Revenue from Other Operations	.....	.....	.....	.....	.....	.....	.....	.....
Total Net Operating Revenues	10.997	17.996	15.254	15.655	15.011	16.695	15.268	17.973
[fol. 11495]								
Deductions from Net Operating Revenues:								
Uncollectible Operating Revenues	.380	.424	.253	.419	.186	.391	.342	.169
Taxes Assignable to Operations	2.710	4.523	2.403	5.084	5.042	4.745	4.085	4.967
Total Deductions from Net Operating Revenues	3.090	4.947	2.656	5.503	5.228	5.136	4.427	5.136
Operating Income	7.907	13.049	12.598	10.152	9.783	11.559	10.841	12.837
Non-operating Income	.611	1.633	2.155	.449	.716	.489	1.009	.664
Gross Income	8.518	14.682	14.753	10.601	10.499	12.048	11.850	13.501
Relative Order	(7)	(2)	(1)	(5)	(6)	(4)		(3)
Deductions from Gross Income:								
Rent Deductions for Telephone Offices	.275	.340	.496	.179	.340	.332	.327	.532
Rent Deductions for Conduit, Poles and Other Supports	.113	1.313	.208	.036	.181	.102	.325	.082
Rent Deductions for Instruments and Equipment	.018	.007	.....	.001	.054	.016	.016	.006
Miscellaneous Rent Deductions	.033	.056	.528	.160	.237	.052	.178	.411
Interest Deductions for Funded Debt	2.165	3.080	3.156	2.259	.129	.175	1.827	1.184
Other Interest Deductions	2.186	1.590	1.203	.312	5.337	1.557	2.031	1.633
Loss on Operations of Others	.....	.....	.....	.....	.....	.....	.....	.....
Amortization of Debt Discount and Expense	.062	.091	.097	.114	.....	.....	.061	.030
Amortization of Landed Capital	.044	.072	.037	.027	.057	.016	.042	.114
Miscellaneous Deductions from Income	.016†	.006†	.042	.012†	.001	.014†	.001†	.006
Total Deductions from Gross Income	4.880	6.543	5.767	3.076	6.336	2.236	4.806	4.058
Net Income	3.638	8.139	8.986	7.525	4.163	9.812	7.044	9.443
Relative Order	(7)	(4)	(3)	(5)	(6)	(1)		(2)
Book Cost of Physical Property, Year Ended December 31, 1925	218,451,301	564,910,015	203,986,333	183,094,519	35,387,582	91,803,620		107,177,886
Number of Stations, December 31, 1925	1,087,785	2,442,348	951,312	1,135,270	187,901	502,281		537,147
Book Cost per Station	200.82	231.29	214.42	161.28	188.33	182.77	205.75	199.58
Relative Order	(3)	(1)	(2)	(7)	(5)	(6)		(4)

[† Red in copy.]

COMPANY WIDE CASE, MORSE EXHIBIT No. 5

The Ohio Bell Telephone Company

Reserve for Accrued Depreciation from September 21, 1921, to December 31, 1925

Classification	Sept. 21, 1921 to Dec. 31, 1921	Year Ended Dec. 31, 1922	Year Ended Dec. 31, 1923	Year Ended Dec. 31, 1924	Year Ended Dec. 31, 1925
Balance in Reserve as of September 20, 1921:					
Taken Over from The Ohio Bell Telephone Company	$4,507,956.36	$	$	$	$
Taken Over from The Ohio State Telephone Company	1,711,872.82				
Total at Beginning of Period	6,219,829.18	7,226,759.18	9,617,316.07	10,658,312.31	11,826,059.29
Credits to Reserve during Period:					
Charged to Account 608—Depreciation of Plant and Equipment at Rate of 5.4% on Average Depreciable Property	818,586.37*	4,231,844.95	4,461,908.97	4,702,607.81	5,055,589.09
Charged to Clearing Accounts	22,097.42	136,314.86	154,846.36	186,491.31	217,695.68
Other Credits:					
Reserves Assumed in Connection with Purchases:					
Chesapeake & Potomac Telephone Company of West Virginia (Ohio Property)	433,431.09	52,938.33			
Middletown Telephone Company	89,008.92				
Coshocton Telephone Company		6,385.62			
Gallia Telephone Company		28,467.53			
Depreciation on Toledo Building Transferred to Plant from Investment Account				9,915.45	
Total Credits to Reserve during Period	1,363,123.80	4,455,951.29	4,616,755.33	4,899,014.57	5,273,284.77
Debits to Reserve during Period:					
Charged to Debit Sub-accounts:					
Pole Lines	110,585.88	454,076.29	890,133.79	886,683.20	1,007,683.11
Aerial Cable	56,075.47	199,187.57	202,842.12	355,632.19	404,140.79
Aerial Wire	46,685.84	275,780.49	577,066.15	784,586.73	969,549.96
Underground Conduit	10,384.52	16,085.74	15,593.79	37,659.11	56,747.14
Underground Cable	45,483.28	93,041.07	103,586.13	143,533.60	199,571.70
Submarine Cable	49.38	21.66†	410.93	157.90	68.47
Central Office Equipment	22,085.30	141,628.44	1,070,780.03	398,291.17	422,202.36
Station Equipment	48,514.78	756,219.61	530,063.18	953,319.91	1,071,111.13
Buildings	1,779.13	33,822.52	76,484.15	24,066.95	55,183.80
Other Intangible Capital		1,142.95	1,116.36		
Interest during Construction			1,424.70		
Loud Speaker and Radio Broadcasting Equipment					3,312.01
Office Furniture and Fixtures	1,900.99	7,671.72	14,077.73	10,261.99	15,386.95
General Store Equipment		11.11	128.73		168.53
Stable and Garage Equipment	10,026.95	65,946.35	78,888.36	94,902.83	82,623.17
Tools and Implements	2,622.28	20,802.20	13,162.94	17,304.80	16,942.81
Other Debits:					
Depreciation on Buildings Taken Out of Plant and Carried as Investment				24,867.21	9,573.54†
Depreciation on Used Supplies					75,000.00
Total Debits to Reserve during Period	356,193.80	2,065,394.40	3,575,759.09	3,731,267.59	4,370,067.89
Increase in Reserve during Period	1,006,930.00	2,390,556.89	1,040,996.24	1,167,746.98	903,216.88
Balance in Reserve at End of Period	7,226,759.18	9,617,316.07	10,658,312.31	11,826,059.29	12,729,276.17

[† Red in copy.]

* Depreciation on Ohio State Property Included at Rate of $500,000 per Annum for 3⅓ Months in Period Ended December 31, 1921.

[fol. 11497] COMPANY WIDE CASE, MORSE EXHIBIT No. 12

The Ohio Bell Telephone Company

Net Additions to Property and Plant from July 1, 1925, to December 31, 1926

Classification	18 Mos. Ended Dec. 31, 1926
Organization	$ .....
Other Intangible Capital	.....
Total Intangible Capital	.....
Right of Way	63,822.36
Land	80,387.20
Buildings	1,718,010.17
Total Right of Way, Land and Buildings	1,862,219.73
Central Office Telephone Equipment	3,496,842.53
Other Equipment of Central Offices	171,936.60
Total Central Office Equipment	3,668,779.13
Station Apparatus	503,362.05
Station Installations	267,030.17
Interior Block Wires	1,133.85
Private Branch Exchanges	862,314.90
Booths and Special Fittings	27,526.30
Total Station Equipment	1,661,367.27
Exchange Pole Lines	421,013.17
Exchange Aerial Cable	1,327,211.40
Exchange Aerial Wire	† 364,306.72
Exchange Underground Conduit	1,228,198.98
Exchange Underground Cable	1,627,779.77
Exchange Submarine Cable	219.88
Total Exchange Lines	4,240,116.48
Toll Pole Lines	143,772.70
Toll Aerial Cable	272,751.96
Toll Aerial Wire	440,236.54
Toll Underground Conduit	† 17,562.83
Toll Underground Cable	84,418.58
Toll Submarine Cable	1,402.79
Total Toll Lines	925,019.74
Office Furniture and Fixtures	134,959.61
General Store Equipment	2,036.55
General Stable and Garage Equipment	180,891.87
General Tools and Implements	† 123,576.51
Total General Equipment	194,311.52

Classification	18 Mos. Ended Dec. 31, 1926
Interest during Construction	$426,053.12
Miscellaneous Construction Expenditures	†7,131.88
Construction Work in Progress	6,832,134.51
Total	19,802,869.62

[† Red in copy.]

[fol. 11498] COMPANY WIDE CASE, MORSE EXHIBIT No. 13

The Ohio Bell Telephone Company

Reserve for Accrued Depreciation for Year 1926

Balance in Reserve at Beginning of Year		$12,729,276.17
Credits to Reserve during Period:		
Charged to Account 608—		
Depreciation of Plant and Equipment	$5,536,486.41	
Charged to Clearing Accounts	255,954.09	
Depreciation on Used Supplies Adjusted	31,000.00	
Total Credits to Reserve during Period		5,823,440.50
Debits to Reserve during Period:		
Charged to Debit Sub-accounts:		
Pole Lines	1,396,193.77	
Aerial Cable	502,413.69	
Aerial Wire	1,153,560.95	
Underground Conduit	59,642.65	
Underground Cable	393,935.59	
Submarine Cable	18.40	
Central Office Equipment	1,302,804.00	
Station Apparatus	762,640.46	
Station Installations	167,457.64	
Interior Block Wires	5,541.19	
Private Branch Exchanges	539,672.46	
Booths and Special Fittings	4,489.06	
Buildings	36,264.62	
Furniture and Fixtures	8,298.92	

General Store Equipment	$269.82	
General Stable and Garage Equipment	52,298.11	
General Tools and Implements	231,264.77	
Miscellaneous Construction Expenditures	2,480.20	
Total Debits to Reserve during Period		$6,619,186.30
Decrease in Reserve during Period		795,745.80
Balance in Reserve at End of Year		11,933,530.37

COMPANY WIDE CASE, MOSES EXHIBIT No. 14
The Ohio Bell Telephone Company
Sources and Application of Funds

Capital Stock:			
Common		$50,000,000.00	
Preferred		28,219,700.00	
Liability for Conversion		5,946.88	
Total Capital Stock			$78,225,646.88
Funded Debt:			
Series A Bonds		687,000.00	
Series B Bonds		4,774,000.00	
Total Funded Debt			5,461,000.00
Advances from System Corporations			18,946,807.94
Fixed Capital Reserves:			
Reserve for Accrued Depreciation		11,933,530.37	
Reserve for Amortization of Intangible Capital		259,276.63	
Total Fixed Capital Reserves			12,192,807.00
Surplus			4,061,148.21
Total Capital Liabilities and Surplus			118,807,398.03
Add:			
Deferred Credit Items	$2,916,076.85		
Less: Deferred Debit Items	1,906,462.59	1,010,614.26	
Accrued Liabilities Not Due	3,223,347.40		
Less: Accrued Income Not Due	12,333.42	3,210,913.98	4,221,528.24
Total			123,128,736.27
Deduct:			
Working Assets	4,808,297.87		
Less: Working Liabilities	2,856,703.85		1,951,594.02
Total Funds			121,177,142.25
Applied to:			

[fol. 11500] COMPANY WIDE CASE, MYERS EXHIBIT No. 15

The Ohio Bell Telephone Company

Analysis and Distribution of Licensee Revenue—Dr.

Total Licensee Revenue—Dr., Included in Operating Expenses for Year 1926		$1,277,943.99
Instrument Rental Proportion of above		
Cost of Instrument, per Set—$4.50		
Annual Cost per Set:		
Return on Investment at 7%	$.315	
Credit to Depreciation Reserve at 5%	.225	
Maintenance at 2%	.090	
Reserve for Contingencies at 2%	.090	
Administration at 1%	.045	
Sub-total	.765	
Average Number of Sets per Station—1.054		
Annual Cost per Station (Except Stock of Instruments to Insure Continuity of Supply) $.765 x 1.054		$.806
Stock of Instruments to Insure Continuity of Supply—6%		
6% of $4.50—$.270		
Annual Cost of Carrying this Stock:		
Return on Investment	7%	
Administration	1%	
Insurance and Contingencies	2%	
	10%	
10% of $.270	.027	
Total Annual Cost Per Station	$.833	
Average Number of Stations in Service, 1926—548,706		
Annual Rental Charge at $.833 per Station		457,073.76
Remainder of Payment to Cover Services Rendered		$820,870.23

[fol. 11501] COMPANY WIDE CASE, MYERS EXHIBIT No. 1

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212

Item	Unit	Quantity	Reproduction Cost New
Akron			
Building No. 1	Bldg.	1	$287,852.00
Building No. 2	"	1	62,640.00
[illegible]			
[illegible] No. 1	Lot	1	6,377.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Barberton			
Building No. 1			
• • • • • •	Bldg.	1	$14,813.00
Bellaire			
Building No. 1			
• • • • • •	"	1	27,700.00
[fol. 11502]			
Berea			
Building No. 1			
• • • • • •	Bldg.	1	15,163.00
Canton			
Building No. 1			
• • • • • •	"	1	46,503.00
Building No. 2			
• • • • • •	"	1	40,016.00
Building No. 3			
• • • • • •	"	1	277,505.00
Cleveland			
Building No. 1			
• • • • • •	"	1	70,500.00
Building No. 2			
• • • • • •	"	1	148,000.00
Building No. 3			
• • • • • •	"	1	398,410.00
Building No. 4			
• • • • • •	"	1	719,315.00
Building No. 5			
• • • • • •	"	1	112,999.00
Building No. 6			
• • • • • •	"	1	73,143.00
[fol. 11503]			
Building No. 7			
• • • • • •	Bldg.	1	77,168.00
Building No. 8			
• • • • • •	"	1	240,980.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Cleveland—(Continued)			
Building No. 9	Bldg.	1	$1,250.00
Building No. 10	"	1	140.00
Building No. 11	"	1	202,468.00
Building No. 12	"	1	160,980.00
Building No. 13	"	1	1,096,963.00
Building No. 14	"	1	9,723.00
Building No. 15	"	1	17,582.00
Building No. 16	"	1	81,190.00
Building No. 17	"	1	31,700.00
[fol. 11504]			
Building No. 18	Bldg.	1	49,165.00
Building No. 19	Lot	1	3,700.00
Building No. 20	Bldg.	1	189,465.00
Columbus			
Building No. 1	"	1	78,940.00
Building No. 2	"	1	74,691.00
Building No. 3	"	1	103,618.00
Building No. 4	"	1	406,320.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Columbus—(Continued)			
Building No. 5	Bldg.	1	$71,280.00
Building No. 6	"	1	363,100.00
Building No. 7	"	1	231,700.00
[fol. 11505]			
Building No. 8	Bldg.	1	13,200.00
Building No. 9	"	1	3,920.00
Building No. 10	"	1	6,697.00
Building No. 11	"	1	3,920.00
Building No. 12	"	1	6,785.00
Building No. 13	"	1	15,030.00
Building No. 14	"	1	3,920.00
Building No. 15	"	1	6,426.00
Building No. 16	"	1	3,580.00
Dayton			
Building No. 1	"	1	90,099.00
[fol. 11506]			
Building No. 2	Bldg.	1	54,634.00
Building No. 3	"	1	75,372.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Dayton—(Continued)			
Building No. 4			
• • • • •	Bldg.	1	$198,055.00
East Liverpool			
Building No. 1			
• • • • •	"	1	62,294.00
Findlay			
Building No. 1			
• • • • •	"	1	60,993.00
Gallipolis			
Building No. 1			
• • • • •	"	1	19,500.00
Marietta			
Building No. 1			
• • • • •	"	1	52,236.00
[fol. 11507]			
Martins Ferry			
Building No. 1			
• • • • •	Bldg.	1	10,545.00
Massillon			
Building No. 1			
• • • • •	"	1	96,255.00
Middletown			
Building No. 1			
• • • • •	"	1	29,173.00
New Carlisle			
Building No. 1			
• • • • •	"	1	3,450.00
Building No. 2			
• • • • •	"	1	300.00
North Jackson			
Building No. 1			
• • • • •	"	1	2,050.00
Painesville			
Building No. 1			
• • • • •	"	1	17,342.00

Company Wide Case, Myers Exhibit No. 1—Continued

[fol. 11508] Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Painesville—(Continued)			
Building No. 2			
• • • • • •	Bldg.	1	$1,955.00
Piqua			
Building No. 1			
• • • • • •	"	1	39,925.00
Sandusky			
Building No. 1			
• • • • • •	"	1	51,199.00
Building No. 2			
• • • • • •	"	1	3,330.00
South Euclid			
Building No. 1			
• • • • • •	"	1	5,000.00
Building No. 2			
• • • • • •	"	1	430.00
Springfield			
Building No. 1			
• • • • • •	"	1	51,177.00
Building No. 2			
• • • • • •	"	1	48,218.00
[fol. 11509]			
Building No. 3			
• • • • • •	Bldg.	1	2,950.00
St. Clairsville			
Building No. 1			
• • • • • •	"	1	6,100.00
Steubenville			
Building No. 1			
• • • • • •	"	1	49,001.00
Building No. 2			
• • • • • •	"	1	4,040.00
Toledo			
Building No. 1			
• • • • • •	"	1	58,175.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Toledo—(Continued)			
Building No. 2	Bldg.	1	$73,385.00
Building No. 3	"	1	77,661.00
Building No. 4	"	1	21,915.00
Building No. 5	"	1	136,250.00
[fol. 11510]			
Building No. 6	Bldg.	1	54,330.00
Building No. 7	"	1	45,081.00
Building No. 8	"	1	67,500.00
Building No. 9	Lot	1	2,050.00
Uniontown			
Building No. 1	Bldg.	1	6,100.00
Upper Sandusky			
Building No. 1	Lot	1	1,302.00
Wickliffe			
Building No. 1	Bldg.	1	9,576.00
Building No. 2	"	1	955.00
[fol. 11511]			
Youngstown			
Building No. 1	Bldg.	1	156,630.00
Building No. 2	"	1	97,919.00

Company Wide Case, Myers Exhibit No. 1—Continued

Company Wide Appraisal

2—Buildings

2-B—Buildings—Account 212—Continued

Item	Unit	Quantity	Reproduction Cost New
Youngstown—Continued			
Building No. 3			
• • • • • •	Bldg.	1	$6,130.00
Building No. 4			
• • • • • •	"	1	8,080.00
Zanesville			
Building No. 1			
• • • • • •	"	1	78,569.00
Total—Acct. 212—Buildings			$7,788,774.00

[fol. 11512] COMPANY WIDE CASE, MYERS EXHIBIT No. 3

Sheet No. 1 of 4 Sheets

Ohio Bell Telephone Company

Exchange	Building No.	Rep. Cost* New June 30, 1925 Myers Exhibit #1	Per cent Condition	Present Condition
Akron	#1	$287,852	96%	$276,340
"	2	62,640	92%	57,629
Alliance	1	6,377	95%	6,059
Barberton	1	14,813	95%	14,072
Bellaire	1	27,700	90%	24,930
Berea	1	15,163	90%	13,647
Canton	1	46,508	95%	44,178
"	2	40,016	90%	36,015
"	3	277,505	100%	277,505
Cleveland	1	70,500	90%	63,450
"	2	148,000	90%	133,200
"	3	398,410	95%	378,489
"	4	719,315	95%	683,349
"	5	112,999	90%	101,700
"	6	73,143	90%	65,829
"	7	77,168	90%	69,451
"	8	240,995	92%	221,715
"	9	1,250	75%	937
"	10	140	80%	112
"	11	202,468	98%	198,418
"	12	160,980	98%	157,760
"	13	1,096,963	90%	987,266
"	14	9,723	90%	8,751
"	15	17,582	90%	15,823
"	16	81,190	95%	77,130

[fol. 11513] COMPANY WIDE CASE, MYERS EXHIBIT No. 3

Sheet No. 2 of 4 Sheets

Ohio Bell Telephone Company

Exchange	Building No.	Rep. Cost* New June 30, 1925 Myers Exhibit #1	Per cent Condition	Present Condition
Cleveland	17	$31,700	95%	$30,115
"	18	49,165	95%	46,707
"	19	3,700	85%	3,145
"	20	189,465	100%	189,465
Columbus	1	78,940	95%	74,993
"	2	74,691	95%	70,957
"	3	103,618	98%	101,546
"	4	406,220	92%	373,816
"	5	71,280	95%	67,716
"	6	363,100	95%	344,845
"	7	281,700	85%	196,945
"	8	13,200	70%	9,240
"	9	3,920	98%	3,842
"	10	6,697	98%	6,565
"	11	3,920	95%	3,724
"	12	6,785	95%	6,446
"	13	15,030	85%	12,776
"	14	3,920	95%	3,724
"	15	6,426	90%	5,784
"	16	3,580	95%	3,401
Dayton	1	90,099	92%	82,891
"	2	54,634	95%	51,902
"	3	75,372	98%	73,864
"	4	198,055	92%	182,215

[fol. 11514]

Sheet No. 3 of 4 Sheets

East Liverpool	1	$62,294	95%	$59,180
Findlay	1	60,998	95%	57,943
Gallipolis	1	19,500	60%	11,700
Marietta	1	52,236	95%	49,624
Martins Ferry	1	10,545	98%	10,334
Massillon	1	96,255	98%	94,330
Middletown	1	29,178	90%	26,256
New Carlisle	2	3,450	50%	1,725
North Jackson	1	300	60%	180
Painesville	1	2,050	60%	1,230
"	2	17,342	90%	15,608
Piqua		1,955	80%	1,564
Sandusky	1	39,925	95%	37,929
"	2	51,199	95%	48,640
South Euclid	1	3,330	95%	3,163
"	2	5,000	90%	4,500
Springfield	1	430	80%	344
"	2	51,177	85%	43,501
"	3	48,318	88%	42,434
[illegible] Chesterville		2,960	90%	2,655
[illegible] Painesville	1	6,100	60%	3,660
	2	49,001	95%	46,551
		4,040	95%	3,804

[fol. 11515-11528]

Sheet No. 4 of 4 Sheets

[illegible]	1	53,175		
	2	73,385	95%	50,516
	3	77,661	95%	69,716
			95%	73,773

Company Wide Case, Myers Exhibit No. 3—Continued

Sheet No. 4 of 4 Sheets—Continued

The Ohio Bell Telephone Company

Exchange	Building No.	Rep. Cost* New June 30, 1925 Myers Exhibit #1	Per cent Condition	Present Condition
Toledo	4	$21,915	95%	$20,820
"	5	136,250	90%	122,625
"	6	54,330	95%	51,613
"	7	45,081	95%	42,827
"	8	67,500	100%	67,500
"	9	2,050	90%	1,845
Uniontown		6,100	60%	3,660
U. Sandusky		1,302	100%	1,302
Wickliffe	1	9,576	90%	8,619
"	2	955	90%	859
Youngstown	1	156,630	95%	148,798
"	2	97,919	95%	93,024
"	3	6,130	95%	5,824
"	4	8,080	100%	8,080
Zanesville		78,569	95%	74,641
		$7,788,774		$7,273,283

Present Condition (Composite All Bldgs. $\frac{7,273,283}{7,788,774} \times 100 = 93.4$

* Does not include undistributed Construction Costs.

[fol. 11529] Company Wide Case, Rhodes' Exhibit No. A-4

Partial List of General Engineering Circulars Sent to the Ohio Bell Telephone Company Since January 1, 1924

Title	Date sent out
Machine Switching Offices — Temporary Positions for Operators and for Sender Monitors	Jan. 3, 1924
Screw Coupling Duct Rods	Jan. 5, 1924
Rubber Glove Containers	Jan. 7, 1924
One-Inch Insulated Screw Eyes	Jan. 9, 1924
New Type of Power Protection Panel, Choke Coil and Lightning Arrester	Jan. 10, 1924
Outside Plant Testing Apparatus: No. 19-C Test Set (Exploring Coil) and No. 20-C Test Set	Jan. 10, 1924
Handling of Explosives	Jan. 10, 1924
Cable Tags	Jan. 10, 1924
Bridle Rings	Jan. 11, 1924
Douglas Fir Guard Arms and Creosoted Yellow Pine Guard Arms	Jan. 11, 1924

Title	Date sent out
Paraffin Trough	Jan. 24, 1924
R & S Cable Balconies	Jan. 25, 1924
Gauge for Cable Clamps and Cable Clamp Rings	Jan. 25, 1924
Paints for Terminal Markings	Jan. 26, 1924
Creosoted Yellow Pine Poles—Amendment to Specifications	Feb. 1, 1924
Telephone Repeaters—Modification of Potentiometer in Unit Rack Floor Mounted Cord Circuit Repeaters	Feb. 1, 1924

NOTE.—In order to avoid duplication with the list of Development and Research Bulletins, and the list of Specifications, General Engineering Circulars which transmitted bulletins and specifications have been omitted. General Engineering Circulars which transmitted amendments and supplements to specifications are included herein.

Title	Date sent out
[fol. 11530] Message Register Circuit for Recording the Number of Times Cord Circuit Repeaters are used	Feb. 13, 1924
Standardization of Outside Plant Practices—Supplementary Specifications Relative to Pole Stepping	Feb. 13, 1924
Wire Ties	Feb. 20, 1924
Substations—Standardization of Installers' Equipment	Feb. 27, 1924
Splicing Four-Wire Quadded Cable—Specifications No. 3912—"General Cable Splicing," Supplement C	Mar. 1, 1924
Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of ANA (22 gauge) Cable, ANB (19 gauge) Cable and NM (24 guage) Cable	Mar. 8, 1924
Substations—Instruction Cards Furnished with No. 23 Type Gray Coin Collectors	Mar. 18, 1924
Substations—Conservation of No. 26 and No. 27 Protector Blocks	Mar. 18, 1924
Foreign Wire Relations Routine	Mar. 26, 1924
Transmission Maintenance Practices—Section 8-F—Routine for Handling Reports of Poor Transmission on Toll Calls	Mar. 27, 1924

Title	Date sent out
Substations—Improvement in Public News Telephone Service	Mar. 28, 1924
Quickly Detachable Dial Mounting for Central Office Switchboards, Attended Pay Stations and PBX Switchboards	Mar. 31, 1924
Simplex Pole Jack	Mar. 31, 1924
Operators' Receivers—Pads for Use on No. 3-A Head Bands	Mar. 31, 1924
Lineman's Wrench	Mar. 31, 1924
Wrought Iron Bends	Mar. 31, 1924
Fanning Strips	Apr. 2, 1924
Transmission Maintenance Practices—Improved No. 703 Eveready Dry Cell Battery	Apr. 3, 1924
[fol. 11531] Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of Toll Line Test Connector	Apr. 10, 1924
Amendment No. 3 to Specifications No. 3646—"Conduit Castings"	Apr. 11, 1924
No. 90-B Designation Strip for Use on Toll Test Board No. 4	Apr. 12, 1924
Carrying Case for 4-B or 8-A Oscillator	Apr. 17, 1924
Transmission Maintenance Practices—Section 6-C—Methods for Making Transmission Tests on Panel Machine Switching Circuits and Equipment	Apr. 25, 1924
Machine Switching Substations—Transmitting Supplement B to Specifications No. 4160	Apr. 28, 1924
Substations—No. 337 Transmitters—Reduction in Minimum Loop	May 2, 1924
Stations—Transmitter Mouthpiece Mailing Envelopes	May 5, 1924
Central Office Telegraph Practices—Section 1-C—Testing of Telegraph Subscribers' Circuits and Telegraph Lines Operated with Ground Return	May 8, 192[illegible]
Stations—No. 50 Coin Collector—New Cash Compartment Door and Lock	May 8, 192[illegible]
Cast Iron Caps	May 20, 1[illegible]
U Cable Guard Straps	May 21, 1[illegible]

Title	Date sent out
Method of Operation of Panel Machine Switching Equipment	May 28, 1924
Cable Ring Tool	June 2, 1924
Transmission Maintenance Practices—Section 9-A—Routine for Maintaining Through Line and Cord Circuit Telephone Repeaters	June 4, 1924
U Cable Guards	June 18, 1924
Questionnaire for the No. 600-C Private Branch Exchange	June 24, 1924
[fol. 11532] Screw Driver for Switchboard Plugs—KS-2348 Tool	June 25, 1924
Form for Concrete Manhole—Type X Service Box	June 27, 1924
Standardization of Outside Plant Practices—Supplementary Specifications Relative to the Use of Anchors for One-Inch Rods	July 1, 1924
Telephone Repeaters—Filament Alarm Circuit for Unit Rack Floor Type Repeaters	July 2, 1924
Strand Cutter	July 3, 1924
Machine Switching Stations—Transmitting Supplement A to Specifications No. 4159 Covering Maintenance of Automatic Electric Company Dials at Stations	July 11, 1924
48-Volt Emergency Lighting System for Machine Switching Offices	July 22, 1924
Stations—Materials—White Ground Wire	July 22, 1924
Cable Wrapping Cloths—Specifications No. 3914, "Aerial Cable Splicing", Supplement C; Specifications No. 3915, "Block Cable Splicing", Supplement A	July 23, 1924
Standardization of Outside Plant Practices—Specifications No. 3929—Appendix 2—"Entrances to Buildings"	July 23, 1924
Snatch Block for Wire Rope	July 25, 1924
Moleskin Handbook Covers	July 28, 1924
Couch Screws	July 28, 1924
Loading Data—Sections 1-D and 2-D—Loading for Carrier Circuits in Toll Entrance and Intermediate Cables—C-4.1 and C-4.8 Loading Systems	Aug. 1, 1924

Title	Date sent out
Braid Stripper	Aug. 5, 1924
Welded Punched Frame Type of Singly Mounted Jacks	Aug. 12, 1924
Rope Sling	Aug. 12, 1924
[fol. 11533] Building-Out Condensers—Supplement No. 1 to Specifications No. 3912, "General Cable Splicing"	Aug. 12, 1924
Steel Numbering Die	Aug. 13, 1924
Underground Cable Mat	Aug. 13, 1924
New High Impedance Receiver No. 525 and New Monitoring Circuit for Toll Test Boards	Aug. 16, 1924
Suppressed Zero Ammeter—Weston Model 269	Aug. 19, 1924
Rubber Gaskets	Aug. 20, 1924
Frames and Racks—Frame for Mounting No. 7-A Fuses in Central Offices	Aug. 21, 1924
Leather Strips	Aug. 25, 1924
Solder Ladle	Aug. 25, 1924
Stations—Public Telephone Signs	Aug. 26, 1924
Night Bell Circuit for Small Common Battery Switchboards	Aug. 27, 1924
Cable Paster and Paster Box	Aug. 29, 1924
B and C Cable Hooks	Sept. 3, 1924
Standardization of Station Practices—Transmitting Supplement A to Specifications No. 3851 and Supplement A to Specifications No. 3854	Sept. 9, 1924
Modification of Nos. 137, 152 and 218 Plugs	Sept. 12, 1924
Toll Ticket Boxes—For Use at Nos. 9-C, 105-A and 105-B Toll Switchboards	Sept. 22, 1924
Soldering Copper Holder	Sept. 23, 1924
Questionnaire for No. 1 Local Central Office Equipment	Sept. 25, 1924
Pliers	Oct. 7, 1924
Installing Type "C" Cable Terminals	Oct. 7, 1924
Stove Bolts	Oct. 8, 1924
[fol. 11534] No. 76-A Heat Coil	Oct. 16, 1924
Triangular Bandage	Oct. 17, 1924
Report of Defective Pairs in Cables	Oct. 20, 1924
Paste for Cleaning Switchboard Plugs	Oct. 31, 1924
Chestnut Poles	Nov. 1, 1924

Title	Date sent out
Nos. 84-B and 84-E Interrupters	Nov. 5, 1924
Stations—Booths—New Aluminum Tread	Nov. 6, 1924
Stations—Materials—Modification of ½" Drive Ring	Nov. 7, 1924
Telephone Repeaters—Modifications Required in Existing 22 Type Repeater Installations in Order to Operate the Filaments of Four Tubes in Series	Nov. 7, 1924
Transmission Maintenance Practices—Routines for Maintaining Type "B" Carrier Telephone System, Type "A" and Type "B" Carrier Telegraph Systems and Carrier Repeaters	Nov. 10, 1924
New Cord for No. 528 Operator's Receiver	Nov. 10, 1924
Stations—Number Plate Cards for Manual Stations	Nov. 10, 1924
Stations—Tools and Gauges—Material Can for Repairmen	Nov. 11, 1924
Toll Switchboard Clock—Waltham	Nov. 14, 1924
Model No. 280 Weston Voltmeter for Measuring Grid Battery Voltages	Nov. 18, 1924
Transmission Maintenance Practices—Section 4-C—No. 1-B Impedance Bridge	Nov. 25, 1924
Step-by-Step Machine Switching Equipment—No. 324 Tool	Nov. 28, 1924
Bridge Polar Duplex Telegraph System—Guards for Switches	Dec. 1, 1924
Traffic Engineering of Interoffice Trunks	Dec. 2, 1924
Splicer's Fibre Test Board	Dec. 12, 1924
[fol. 11535] Stations—Wiring Plans—Transmitting Supplement A to Specifications No. 3859	Dec. 12, 1924
Transpositions—Rendering Obsolete Specifications No. 3120, 3146, 3736 and 3897	Dec. 13, 1924
No. 217-D Plug	Dec. 15, 1924
Replacement of KS Specifications Covering General Equipment Requirements by X Specifications	Dec. 16, 1924
Soldering Copper Heater Using Solidified Alcohol	Dec. 17, 1924

Title	Date sent out
Cable Splicing Operations in Machine Switching Areas—No. 99-A Condenser	Dec. 17, 1924
Creosote Coal Tar Solution No. 1	Dec. 27, 1924
Stations—Double Head Band for No. 128 Receivers	Dec. 30, 1924
Lever Cable Bender	Dec. 30, 1924
Creosoted Yellow Pine Poles—Amendment No. 2 to Specifications No. 4209	Jan. 7, 1925
Stations—Standardization of Practices—Transmitting Supplement A to Specifications No. 4170, "Substation and Private Branch Exchange Protector Installation"	Jan. 8, 1925
Fittings for River Crossing Fixtures	Jan. 8, 1925
Sewing of Switchboard Cables	Jan. 8, 1925
Improved Contact Springs for No. 18-A and No. 18-B Connecting Blocks	Jan. 9, 1925
Shave Hook	Jan. 10, 1925
Carrier Current Systems Data—Sections 5-C and 5-D	Jan. 14, 1925
Transmission Maintenance Practices—Section 4-D 1-A Capacity Bridge	Jan. 21, 1925
Split Vitrified Clay Conduit	Jan. 21, 1925
Portable Gasoline Electric Generating Unit and Apparatus for Use with It	Jan. 24, 1925
[fol. 11536] Parallel Drop Wire	Jan. 24, 1925
Bit Brace Socket Wrench	Feb. 5, 1925
Canvas Bucket	Feb. 6, 1925
Supplement A to Specifications No. 4039, "Cable Terminating"	Feb. 14, 1925
Questionnaires for Nos. 1, 9-C and 109-A Manual Central Office Equipments	Feb. 16, 1925
B Guy Shield	Feb. 17, 1925
No. 2P and B Compound	Feb. 19, 1925
Step-by-Step Machine Switching Equipment—No. 338 Tool	Feb. 20, 1925
Booth Advertising Frame for Public Telephones	Mar. 2, 1925
7-A Condenser Box	Mar. 6, 1925
Stations—No. 40 Type Steel Desk Stand	Mar. 6, 1925
Calculagraphs—Improved Metal Dial	Mar. 9, 1925
General Cable Splicing—Supplement H to Specifications No. 3912	Mar. 10, 1925

Title	Date sent out
Emergency No. 1 Local Manual Switchboard	Mar. 16, 1925
Kerosene Cans	Mar. 17, 1925
Blasting Tools	Mar. 17, 1925
Interference—Paper on "Telephone Circuit Unbalances—Determination of Magnitudes and Location"	Mar. 19, 1925
Preliminary Specifications for Cable Fault Locating	Mar. 20, 1925
Cable Grips	Mar. 24, 1925
Bonding Ribbon	Apr. 17, 1925
Stations — Subscribers' Sets — Transmitting Supplement A to Specifications No. 3855, "Adjustment of Substation Apparatus"	Apr. 20, 1925
[fol. 11537] Rubber Tape	Apr. 20, 1925
Questionnaires for No. 1-D and No. 1-C Manual Central Office Equipments	Apr. 27, 1925
Rubber Bandages	Apr. 29, 1925
Canvas Tool Bag and Carrying Strap	Apr. 29, 1925
Wooden Insulator Pins	May 2, 1925
Adoption of Tight Wrapped Silk and Cotton Covered No. 22 Gauge Wire for Local Cables	May 5, 1925
Strain Plates	May 7, 1925
Telephone Repeater Data—Section 6-C—Portable Cord Circuit Repeaters	May 8, 1925
Electrolysis Practices	May 22, 1925
Step-by-Step Machine Switching Equipment—Lubrication	June 1, 1925
Fire Protection for Cable Holes in Telephone Buildings—Use of Canvas Bags Filled with Mineral Wool	June 1, 1925
Message Registers—Change in Mounting	June 2, 1925
Loop Straps	June 4, 1925
Bolts for Cable Suspension Clamps	June 5, 1925
Materials for Stub Reinforcing Large Poles	June 9, 1925
Stations—Public Telephone Signs	June 10, 1925
Installation of Cable Fuse Cases—Instructions for Field Trial Only	June 17, 1925
[illegible] Knife and Guard	June 18, 1925
[illegible] Automatic Keyshelf Base—Nos. 5, 6, [illegible] 8 Types	June 22, 1925

Title	Date sent out
Test Sets—Improvements in the Nos. 17-D and 17-E Linemen's Sets	June 22, 1925
Device for Coiling House Cables	June 23, 1925
[fol. 11538] Transmission Maintenance Practices—Potentiometer Markers	July 1, 1925
Transposition Running Board	July 6, 1925
No. 319 Tool—Tool for Removing Number Plates and Lamp Caps	July 7, 1925
Braid Stripper	July 7, 1925
Types "H" and "L" Strand Pullers	July 8, 1925
Cable Feeder	July 10, 1925
Short Multiple Switchboard Cable	July 10, 1925
Ground Wire Moulding	July 16, 1925
Safety Service Switches	July 17, 1925
Manhole Ladders	July 18, 1925
Bridle Wire Insulator	July 20, 1925
Western Cedar Poles	July 21, 1925
Stations—New Method for Attaching Transmitter Faces	July 21, 1925
Glass Insulators	July 22, 1925
Trouble Operators' Positions for Switchboards Nos. 1, 1-C and 1-D Incoming Trunks	July 22, 1925
Screw Drivers	July 24, 1925
Stations—Materials—Ground Wire Staple	July 24, 1925
Stations—Marking Date of Installation on Dry Cells	July 24, 1925
Number Plate and Lamp Cap Cabinets	July 24, 1925
Centrifugal Pumps, Suction Hose and Foot Valves	July 25, 1925
Portable Creosote Spray Outfit	July 27, 1925
Manhole Lighting Set	July 30, 1925
Tools for Pole Inspection	July 30, 1925
[fol. 11539] Stations—Coin Collectors—Clamping Plates for No. 12-A Lock	July 31, 1925
Telephone Attachments at Stations	Aug. 3, 1925
BB Type Cable Terminals	Aug. 3, 1925
Long Head Pole Steps	Aug. 6, 1925
Splicers' Tents	Aug. 10, 1925
Small Gauge Bridle and Inside Wires	Aug. 17, 1925
Key Sleeves—White and Blue	Aug. 19, 1925
I.D.F. Plug No. 234	Aug. 21, 1925

Title	Date sent out
No. 14-A Fanning Strips	Aug. 21, 1925
Method of Assigning Lines and Trunks—Panel Machine Switching Equipment	Aug. 24, 1925
T-533-B Lightning Arrester	Aug. 25, 1925
Furnace Shield	Aug. 26, 1925
Forming Table and Boiling-Out Trough	Aug. 27, 1925
Stations—Instruction Cards Furnished with No. 23 Type Gray Coin Collectors	Aug. 31, 1925
One-Sheave Cable Block	Sept. 1, 1925
Machine Switching — Handling Directory Errors	Sept. 2, 1925
Telephone Systems—Rolling Ladders	Sept. 3, 1925
Dummy Fuse No. 63-A for Fuse Panels Arranged for Alarm Type Fuses	Sept. 9, 1925
Aerial Handline	Sept. 11, 1925
Supplement B to Specifications No. 4032, "Underground Cable Placing"	Sept. 18, 1925
Nos. 105-A and 105-B Magneto Switchboards—Widening of Key Shelves and Facing of Piling Block with Semi-Hard Rubber	Sept. 19, 1925
Construction Chains	Sept. 23, 1925
[fol. 11540] Transmission Equivalent Data — Section 2-A — Common Battery Subscribers' Loops	Sept. 24, 1925
No. 700-C Private Branch Exchange—Plan to Facilitate Shipment	Sept. 29, 1925
"B" First Aid Bag	Oct. 7, 1925
Double Thimble Guy Rod	Oct. 7, 1925
Telephone Repeaters—No. 91-D Designation Strip	Oct. 8, 1925
Outside Plant Testing Apparatus—No. 186 Plug	Oct. 9, 1925
Protection Strips for No. 42-A Busy Signals	Oct. 16, 1925
No. 70-C Gauge for Measuring Spring Tension	Oct. 20, 1925
Axe and Hatchet	Oct. 26, 1925
Outside Plant Practices — Specifications No. 3927, "Guying", Supplement C, "Installing Rock Anchors, Anchors for Use with 1" Double Thimble Guy Rods, Anchors for Use with Plank Anchors"	Nov. 4, 1925

Title	Date sent out
No. 216-B Tool	Nov. 9, 1925
Shovels	Nov. 9, 1925
"B" and "C" Cable Extension Arms	Nov. 16, 1925
Pole Derrick Supports	Nov. 23, 1925
No. 345 Tool for Removing and Replacing No. 92 Jack Sleeves	Nov. 23, 1925
Foreign Wire Relations Routine—Periodic Status Report	Dec. 2, 1925
Stations—No. 4-A Carrying Case for Dials	Dec. 2, 1925
Bell System Maintenance Practices—Central Offices	Dec. 2, 1925
General Telegraph Practices—Section 1-A—General Principles of Telegraph Operation	Dec. 7, 1925
Cable Straps	Dec. 11, 1925
Routine for Handling Damaged or Defective Cable Loading Coils and Cases	Dec. 17, 1925
[fol. 11541] Stations—No. 1 Residence System for Machine Switching Operation	Dec. 21, 1925
Stations—Transmitter Cutout—No. 4-B Foot Switch	Dec. 21, 1925
Outside Plant Practices—Specifications No. 3929, "Aerial Cable Construction", Supplement G: "Number of Guy Clamps (New Type) to be Used with False Dead Ends, Securing Terminal Taps to Steel Cable Extension Arms"	Dec. 21, 1925
Supplementary Specifications Covering the Use of Loop Straps	Dec. 22, 1925
Pipe Pushers	Dec. 23, 1925
No. 156-B Interrupter—Arrangement for Operation on 30, 36 and 38 Volt Batteries	Dec. 26, 1925
B Tree Guard	Jan. 4, 1926
Earth Boring Machines	Jan. 5, 1926
Night Bell Circuits for No. 9-C Switchboards	Jan. 9, 1926
Stations—No. 523 Type Subscriber Set—Group Busy Circuit for Telephone Company Small Business Offices	Jan. 11, 1926
Cable Clamps	Jan. 13, 1926

[fol. 11542] COMPANY WIDE CASE, RHODES' EXHIBIT A-5

List of Development and Research Bulletins Sent to The Ohio Bell Telephone Company Since January 1, 1924

Title	Date sent out
Guy Anchors	Jan. 11, 1924
Toll Service Observing. Nos. 11-A-1 and 11-A-2 Repeaters	Jan. 15, 1924
Loading for Carrier Circuits in Toll Entrance and Intermediate Cables. C-4.1 and C-4.8 Loading Systems	Jan. 30, 1924
Technical Features of Radio Telephony as an Adjunct to Radio Broadcasting and Public Address Systems	Jan. 31, 1924
The Electrical Resistance of Pole Timbers	Feb. 2, 1924
No. 3-A Speech Input Equipment	Feb. 7, 1924
Transmission Equalizers for Non-Loaded Cable Circuits. Nos. 1-A and 2-A	Feb. 8, 1924
1,000-Volt Condensers for Composite Sets	Feb. 25, 1924
Multiple Magneto Switchboard No. 109-A	Feb. 25, 1924
Standardization of Transmission Unit	Mar. 3, 1924
H-174-63 Loading for Toll Cables	Mar. 14, 1924
2-B Oscillator	Apr. 1, 1924
Local Test Desk No. 13	Apr. 18, 1924
Interference from Electrified Railroads	Apr. 22, 1924
Instructions for Use of 2-A Impedance Bridge	Apr. 25, 1924
Instructions for Use of 1-A Demagnetizing Set	Apr. 25, 1924
Method of Laying Out Circuits in Long Toll Cables	Apr. 29, 1924
No. 65 Induction Coil. Toll Operator's Telephone Set	Apr. 30, 1924
No. 62 Induction Coil. Recording Operator's Telephone Set	Apr. 30, 1924
Building Out Condensers and Cases	May 6, 1924
1-A Detector Amplifier	May 26, 1924
[fol. 11543] Means for Improving Existing Repeater Gain Measuring Circuits Employing Receiver Shunts	June 6, 1924
Type "B" Intermediate Composite Set for Use with 22-Type Telephone Repeaters on Open-Wire Lines	June 11, 1924

Title	Date sent out
2-A Terminating Network	June 12, 1924
Jack and Lamp Socket Mountings for Use on Relay Racks	June 24, 1924
More Economical Drop Wire	July 7, 1924
Method of Figuring Power Plant Sizes for Step-by-Step Machine Switching Offices	July 8, 1924
Mechanically Locking Keys	July 10, 1924
No. 591 Phantom Loading Coil for H-44-25 Toll Cable Loading	July 11, 1924
Nos. 39, 40 and 41 Types Loading Coil Cases for Toll Cables	July 11, 1924
Test Boards and Morse Boards for Cable Installations	July 14, 1924
No. 63 Induction Coil Telephone Set for Private Branch Exchanges	July 24, 1924
Type "C" Cable Terminal	July 31, 1924
Maintenance of E and H Type Relays	Aug. 8, 1924
Stub Reinforcements for Large Poles	Aug. 11, 1924
Voice-Frequency Cable Carrier Telegraph (Initial Installations)	Aug. 12, 1924
M-88, H-135, H-175 and D-175 Loading for Local Exchange Area Trunks	Aug. 25, 1924
Concrete Steel Reinforcements for Large Poles	Sept. 4, 1924
Radio Broadcasting Systems. Instructions for Testing Voice-Frequency Transmission Characteristics	Sept. 8, 1924
Average and Limiting Losses for Circuits and Equipment	Sept. 16, 1924
Central Office Apparatus Maintenance Information	Sept. 17, 1924
[fol. 11544] 3-A Switchbox	Sept. 18, 1924
4-A Switchbox	Sept. 18, 1924
Motor Driven Magneto Ringing Set for Small Magneto Offices	Sept. 19, 1924
135-Cycle Signaling System Employing Terminal Ringer with Make-Contact 135-Cycle Relay	Sept. 20, 1924
Central Office Instructor's Set No. 1-B	Oct. 4, 1924
No. 156-B Interrupter for Supplying 135-Cycle Current	Oct. 10, 1924
Mechanical Strength of Chestnut Poles	Oct. 15, 1924

Title	Date sent out
Reduction of Radio Interference Produced by Ringing Machines	Nov. 3, 1924
22-A-1 Telephone Repeaters and Associated Equipment	Nov. 15, 1924
The Relation of the Peterson System of Grounding Power Networks to Inductive Effects in Neighboring Communication Circuits	Nov. 18, 1924
Toll Operator's Training Equipment	Nov. 21, 1924
Switchboard No. 11	Nov. 24, 1924
Maintenance Instructions. Step-by-Step Machine Switching System	Dec. 5, 1924
Distributor Signaling System for Toll Lines	Dec. 19, 1924
4-A Impedance Bridge	Dec. 22, 1924
1-C Transmission Measuring Set	Dec. 24, 1924
3-A Noise Shunt	Dec. 26, 1924
3-Unit and 2-Unit Ringing and Coin Control Motor-Generator Sets	Jan. 27, 1925
Open Telephone Booth	Feb. 28, 1925
Balancing Networks for 16 and 19 Gauge Cable Circuits (No. 104 Type)	Mar. 2, 1925
No. 37-A Dial Mountings	Mar. 3, 1925
[fol. 11545] 51-B Artificial Line. 1-A Attenuator	Mar. 9, 1925
No. 5-A Gain Set	Mar. 16, 1925
Stub Reinforcement for Poles—Band Type	Mar. 23, 1925
Mechanical Tests of Eastern Cedar Poles	Mar. 24, 1925.
Mercury Arc Rectifiers for Telephone Service	Mar. 30, 1925
1,000-Cycle Signaling System	Apr. 4, 1925
Paints for Battery Equipment and Rooms	Apr. 6, 1925
Semi-Remote System of Generator Control	Apr. 16, 1925
Echo Suppressor for Four-Wire Telephone Circuits	Apr. 16, 1925
Pilot-Wire Transmission Regulating System	Apr. 25, 1925
High Speed Dialing from PBX Switchboard Positions in Panel Machine Switching Central Office Districts	Apr. 30, 1925
No. 22 Gauge Quadded Cable for Emergency Replacement Use	May 22, 1925

Title	Date sent out
No. 602 Loading Coil and Cases for M-88 Local Cable Loading	June 2, 1925
Station and PBX Equipment for Telephone Company Business Offices	June 4, 1925
50-A and 50-B Crosstalk Sets	June 6, 1925
Preliminary Notes. Toll Switchboard No. 3	June 12, 1925
No. 11 Type Tape Printers and Associated Apparatus	June 26, 1925
Phantom-Terminating Composite Set for Use at Outer End of Non-Quadded Toll Entrance Cables	June 26, 1925
No. 333 and 334 Tools for Telegraph Supervisors and Repeater Attendants	July 9, 1925
Signaling Arrangements for Telegraph Supervision	July 15, 1925
"R" Distributing Frame Wire	July 15, 1925
Loud Speaking Telephone System for Test Desk—Main Frame Communication	July 23, 1925
[fol. 11546] No. 12 Type Page Printing Telegraph	Aug. 5, 1925
Four-Wire Cable System Employing 44-A-1 Repeater and Associated Apparatus	Aug. 6, 1925
Mechanical Strength of Southern Yellow Pine Poles	Aug. 14, 1925
Shuttle Ticket Distributing System for Small Toll Switchboard	Aug. 18, 1925
Vacuum Tube Amplifier for Deaf Subscribers	Aug. 19, 1925
Telegraph Cross-Fire Neutralizing Arrangements	Aug. 20, 1925
Lining Up and Maintaining Long Four-Wire Circuits	Aug. 21, 1925
3-B Transmission Measuring Set	Sept. 16, 1925
Straightforward Trunking (Preliminary Notes)	Sept. 16, 1925
Testing Set for Terminal and Intermediate Ringers	Sept. 16, 1925
Mechanical Strength of Western Cedar Poles	Sept. 21, 1925
Toll Switchboard No. 1. Toll Recording Sections	Sept. 21, 1925

Title	Date sent out
No. 21 Type Phantom Group Telephone Repeaters (21-PE-1 Telephone Repeater)	Oct. 2, 1925
Printing Telegraph Motor Generator Sets	Oct. 5, 1925
4-B Transmission Measuring Set	Oct. 6, 1925
4-B Amplifier	Oct. 8, 1925
Wheatstone Bridge, Per KS-3011	Oct. 22, 1925
Link Type Line Finder Equipment and Improvements in the Panel Machine Switching System	Oct. 23, 1925
Vacuum Tubes Used in the Bell System	Nov. 9, 1925
Step-by-Step Machine Switching System. Distributing Terminal Assembly for Selector Boards	Nov. 14, 1925
20-Cycle Ringing Ranges for Cable Circuits	Nov. 28, 1925
A. C.-D. C. Ringing System for Panel Machine Switching and Manual Machine Ringing Offices	Dec. 14, 1925
[fol. 11547] Testing and Adjusting Equipment for High Impedance Toll Cord Circuits—Toll Switchboard No. 1	Jan. 13, 1926
Non-Quadded Small Gauge Cables—Sheath Thickness	Jan. 13, 1926
Modulation and Demodulation in Vacuum Tubes as Used in Carrier Systems	Jan. 16, 1926
Cipher Printing Telegraph Systems for Secret Wire and Radio Telegraphic Communications	Jan. 22, 1926

[fol. 11548] COMPANY WIDE CASE. RHODES' EXHIBIT A-6

List of Specifications Sent to the Ohio Bell Telephone Company Since January 1, 1924

Title	Date sent out
Provisional Specifications for Western Cedar Poles	Jan. 21, 1924
Steel Tie Wires	Jan. 28, 1924
909 Pair and 1212 Pair No. 24 Gauge Cables. Type "SM"	Feb. 4, 1924
Provisional Specifications for Butt Treating Cedar Poles	Feb. 18, 1924

Title	Date sent out
Coal Tar Creosote	Feb. 29, 1924
Creosote—Coal Tar Solution No. 1	Feb. 29, 1924
Creosote—Coal Tar Solution No. 2	Feb. 29, 1924
Creosoting Timber	Feb. 29, 1924
Creosoting Yellow Pine Crossarms	Feb. 29, 1924
Provisional Specifications for Extension Ladders	Mar. 6, 1924
*Underground Conduit Construction	Mar. 13, 1924
Stearine	Apr. 2, 1924
Cast Iron Bends	Apr. 4, 1924
Reducing Couplings	Apr. 9, 1924
* Single Morse Telegraph System	May 16, 1924
Shellac	June 6, 1924
Shellac Thinner	June 6, 1924
C Porcelain Knobs	June 10, 1924

NOTE.—Amendments and Supplements to Specifications are included in the list of General Engineering Circulars.

Title	Date sent out
[fol. 11549] * Telegraph Stations—Manual Type	June 10, 1924
* Field Maintenance of Printing Telegraph Apparatus Employing No. 10-A Printer	June 26, 1924
S and T Porcelain Knobs	July 7, 1924
BP Drop Wire	July 7, 1924
CP Drop Wire	July 7, 1924
BR Drop Wire	July 7, 1924
CR Drop Wire	July 7, 1924
40-60 Solder	July 16, 1924
45-55 Solder	July 16, 1924
50-50 Solder	July 16, 1924
38-62 Solder	July 16, 1924
Rosin Core Solder	July 16, 1924
PH Cable Terminal Boxes	July 31, 1924
H Cable Terminal Boxes	July 31, 1924
Manhole Frames and Covers	Aug. 20, 1924
Dead Man	Aug. 29, 1924
Concrete Steel Reinforcement for Poles	Sept. 4, 1924
Galvanized Pole Bracket	Nov. 6, 1924

* Handbook specifications.

Title	Date sent out
Creosoted Yellow Pine Reinforcing Stubs	Dec. 2, 1924
Central Office Emergency Cabinet	Dec. 9, 1924
Specifications for 14 Standard Supplies for Central Office Emergency Cabinet	Dec. 9, 1924
Two-Pin Creosoted Yellow Pine Crossarm	Jan. 29, 1925
Two-Pin Fir Crossarm	Jan. 29, 1925
[fol. 11550] * Stations—Open Type Telephone Booths	Feb. 23, 1925
Creosoted Yellow Pine Poles	Mar. 9, 1925
Machine Bolts	Mar. 31, 1925
10-Foot, 10-Pin Fir Crossarms	Apr. 27, 1925
No. 22 Gauge Quadded Cable for Emergency Replacement Use	May 22, 1925
* Stations—No. 523 Type Subscriber Sets for Telephone Company Business Offices	June 4, 1925
Rock Anchors	June 6, 1925
* Pole Line Inspection	June 12, 1925
Three-Bolt Guy Clamp	July 7, 1925
AL Tree Wire	July 23, 1925
Carriage Bolts	July 24, 1925
Dipping Douglas Fir Crossarms	Aug. 6, 1925
* Stations—Apparatus for Deaf Subscribers	Aug. 19, 1925
* Stations—Public Telephone Signs	Aug. 19, 1925
Bell System Flags	Sept. 30, 1925

*Handbook specifications.

[fols. 11551-11552] COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 1

Part 1 and Part 2

Uniform System of Accounts for Telephone Companies, as Prescribed by the Interstate Commerce Commission

In Accordance with Section 20 of the Act to Regulate Commerce

First Issue

Effective on January 1, 1913

Washington

1915

[fol. 11553] The Interstate Commerce Commission

Charles A. Prouty, of Vermont.
Judson C. Clements, of Georgia.
Franklin K. Lane, of California.
Edgar E. Clark, of Iowa.
James S. Harlan, of Illinois.
Charles C. McChord, of Kentucky.
Balthasar H. Meyer, of Wisconsin.
John H. Marble, Secretary.

[fol. 11554] Contents

	Side folio
Order of the Commission	11556
Introductory letter	11558
General instructions	11560
Telephone companies divided into two classes	11560
Accounts should show fixed capital, operating revenues, and operating expenses pertaining solely to any exchange or toll system or common to two or more systems	11560
Balance-sheet statement	11562
Instructions pertaining to balance sheet	11564
Balance-sheet accounts	11564
Cost or book value of securities owned	11564
Reacquired securities	11564
Discount and premium on capital stock	11564
Discount, expense, and premium on funded debt	11564
Contingent assets and liabilities	11564

	Side folio
Text explanatory of balance-sheet accounts	11567
Fixed capital accounts	11582
Instructions pertaining to fixed capital accounts	11583
Fixed capital defined	11583
Costs to be actual money costs	11584
Interest accruing during construction period	11584
Cost of labor, materials, and supplies	11584
Plant and equipment and other property purchased	11584
Fixed capital withdrawn or retired	11585
Texts explanatory of fixed capital accounts	11587
Income statement	11596
Instructions pertaining to the income statement	11598
Income account defined	11598
Taxes	11598
Text explanatory of accounts in income statement	11599
Corporate surplus or deficit account	11607
Instructions pertaining to corporate surplus or deficit account	11607
Corporate surplus or deficit account defined	11607
Text explanatory of corporate surplus or deficit account	11608
Operating revenue accounts	11611
Instructions pertaining to operating revenue accounts	11611
Operating revenues defined	11611
Deductions from revenues	11611
Commissions	11611

[fol. 11555]

Text explanatory of operating revenue accounts	11612
Operating expense accounts	11615
Instructions pertaining to operating expense accounts	11617
Repairs defined	11617
Cost of repairs	11618
Depreciation of plant and equipment	11618
Extraordinary casualties and unanticipated reconstruction	11619
Joint operating expenses	11619
Text explanatory of operating expense accounts	11620
[illegible] accounts	11628

[fol. 11556] At a General Session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 10th day of December, 1912.

The subject of a Uniform System of Accounts to be prescribed for and kept by telephone companies being under consideration, the following order was entered:

It is ordered, That the Uniform System of Accounts for Telephone Companies with the text pertaining thereto, embodied in printed form to be hereafter known as First Issue, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Uniform System of Accounts for Telephone Companies with the text pertaining thereto, be, and the same is hereby, prescribed for the use of telephone companies having annual operating revenues exceeding $50,000, subject to the provisions of the act to regulate commerce as amended, in the keeping and recording of their accounts; that each and every such carrier and each and every receiver or operating trustee of any such carrier be required to keep all accounts in conformity therewith; and that a copy of the said First Issue be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That any such carrier or any receiver or operating trustee of any such carrier may subdivide any primary account in the said First Issue established (as permitted in the general instructions contained [fol. 11557] in the said First Issue); or may make assignment of the amount charged to any such primary account to operating divisions, to its individual lines, or to States: Provided, however, That such subprimary accounts set up or such assignments made by any such carrier or by any receiver or operating trustee of any such carrier do not impair the integrity of the accounts hereby prescribed.

It is further ordered, That in order that the basis of comparison with previous years be not destroyed, any such carrier or any receiver or operating trustee of

such carrier may, during the twelve months from the time that the said First Issue becomes effective, keep and maintain, in addition to the accounts hereby prescribed, such portion or portions of its present accounts as may be deemed desirable by any such carrier, or by any receiver or operating trustee thereof, for the purpose of such comparison; or, during the same period, may maintain such groupings of the primary accounts hereby prescribed as may be desired for that purpose.

It is further ordered, That any such carrier or any receiver or operating trustee of any such carrier, in addition to the accounts hereby prescribed, may unless otherwise ordered, keep any temporary or experimental accounts the purpose of which is to develop the efficiency of operation: Provided, however, That such temporary or experimental accounts shall not impair the integrity of any primary account hereby prescribed.

It is further ordered, That January 1, 1913, be, and is hereby, fixed as the date on which the said First Issue of the Uniform System of Accounts for Telephone Companies shall become effective.

By the Commission.

John H. Marble, Secretary.

[fol. 11558] Introductory Letter

Interstate Commerce Commission,

Division of Carriers' Accounts

Washington, December 10, 1912.

To Telephone Companies:

This Uniform System of Accounts for Telephone Companies is issued in accordance with an order of the Interstate Commerce Commission, the text of which immediately precedes this letter. The act to regulate commerce, as amended, invests the Commission with authority to prescribe the forms of accounts to be kept by telephone companies subject to the act, and prohibits the use of any accounts other than those prescribed by the Commission. The observance of the rules and regulations stated in this system of accounts, therefore becomes obligatory upon persons having direct charge of the accounts of the

companies concerned, and such persons will be held responsible for their proper application.

In formulating this system of accounts it has been the endeavor of the Division of Carriers' Accounts to enlist the cooperation of the various telephone companies throughout the United States. For that purpose Accounting Series Circular No. 30, containing a tentative system of accounts, was submitted to all telephone companies of which there was record for criticisms and suggestions, and due consideration was given to all criticisms and suggestions received.

Attention is directed to the fact that this system of accounts applies only to companies having annual operating revenues exceeding $50,000; that such companies are divided into two classes, according to their earning capacity (see par. 1, p. 9), and that it has been sought to [fol. 11559] provide classifications of accounts for each class, adjusted to their respective needs. No system of accounts has yet been prescribed for companies having annual operating revenues of $50,000 or less.

Accounting officers are invited to correspond with this office should question arise with regard to the correct interpretation of any account or rule herein prescribed, in order that uniformity may be secured in the application of the provisions of the classifications.

Charles A. Lutz, Chief Examiner of Accounts.

[fol. 11560] GENERAL INSTRUCTIONS

1. Telephone companies divided into two classes.—For the purpose of this system of accounts, the telephone companies affected by the preceding order are divided into two classes, as follows:

Class A.—Companies having average annual operating revenues [1] exceeding $250,000.

Class B.—Companies having average annual operating revenues [1] exceeding $50,000, but not more than $250,000.

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[1] In order that frequent changes may be avoided, companies operating established telephone plants may adopt the scheme of accounts indicated by the average of their annual revenues for three years preceding the date of the order. If at the close of any fiscal year the average of the annual revenues for the three preceding years is gr

Two schemes of accounts, designed to meet the respective needs of companies of classes A and B, indicated above, are provided. The classifications for the two classes of companies are published jointly, with the titles of the accounts printed in CAPITALS and SMALL CAPITALS, and in *italics*.

Class A companies shall keep all the accounts (so far as they may be applicable to their affairs) the titles of which are printed in CAPITALS and SMALL CAPITALS and also the accounts the titles of which are printed in *italics*, except that where an account shown in CAPITALS and SMALL CAPITALS is subdivided into accounts the titles of which are printed in *italics*, it is not required that the former be kept. Class A companies may further subdivide any of the accounts prescribed herein, provided that such subdivisions do not impair the integrity of any of the accounts prescribed.

Class B companies shall keep all the accounts (so far as they may be applicable to their affairs) the titles of which are printed in CAPITALS and SMALL CAPITALS. Where such accounts are subdivided into accounts the titles of which are printed in *italics*, it is not required that class B companies shall keep separate accounts for the latter. Class B companies may, if they so desire, keep the more extended accounts prescribed for class A companies, or may further subdivide such accounts, provided that such subdivisions do not impair the integrity of any of the accounts prescribed.

2. Accounts should show fixed capital, operating revenues, and operating expenses pertaining solely to any exchange or toll system or common to two or more systems. —(*a*) Telephone companies should keep their fixed capital accounts in such manner as will enable them to show, when [fol. 11561] so required by the Commission, (1) the cost of fixed capital devoted solely to any exchange system, (2) the cost of fixed capital devoted solely to any toll system,

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the amount given for the class in which the company has been put, the higher scheme of accounts should be adopted. New companies should estimate the amount of their annual revenues and adopt the scheme of accounts provided for companies with average annual revenues equal to the amount of the estimate.

and (3) the cost of fixed capital used in common by two or more exchange or toll systems.

(*b*) The Classification of Operating Revenues provides separate accounts for exchange revenue and for toll revenue. Where it is necessary to apportion the revenue between these accounts telephone companies should be prepared, when so required by the Commission, to furnish the basis used in making such apportionment.

(*c*) Telephone companies should keep their operating expense accounts in such manner as will permit them to show, when so required by the Commission, (1) the operating expenses pertaining solely to any exchange system, (2) the operating expenses pertaining solely to any toll system, and (3) the operating expenses which are common to two or more exchange or toll systems.

[fol. 11562] BALANCE-SHEET STATEMENT

ASSET ACCOUNTS

Side folio

PERMANENT AND LONG TERM INVESTMENTS—
100. FIXED CAPITAL INSTALLED PRIOR TO JANUARY 1, 1913 11567
101. FIXED CAPITAL INSTALLED SINCE DECEMBER 31, 1912 11567
102. RESERVE FOR ACCRUED DEPRECIATION—CR. 11567
103. RESERVE FOR AMORTIZATION OF INTANGIBLE CAPITAL—CR. 11568
104. CONSTRUCTION WORK IN PROGRESS 11568
105. INVESTMENT SECURITIES 11568
106. *Stocks of System Corporations* 11569
107. *Funded Debt of System Corporations* 11569
108. *Miscellaneous Stocks* 11569
109. *Miscellaneous Funded Debt* 11569
110. ADVANCES TO SYSTEM CORPORATIONS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS 11569
111. MISCELLANEOUS INVESTMENTS 11569
WORKING ASSETS—
112. CASH AND DEPOSITS 11569
113. *Cash* 11569
114. *Special Deposits* 11569
115. EMPLOYEES' WORKING FUNDS 11569
116. MARKETABLE SECURITIES 11569

	Side folio
WORKING ASSETS—Continued	
117. BILLS RECEIVABLE	11570
118. DUE FROM SUBSCRIBERS AND AGENTS	11571
119. ACCOUNTS RECEIVABLE FROM SYSTEM CORPORATIONS	11571
120. MISCELLANEOUS ACCOUNTS RECEIVABLE	11571
121. MATURED INTEREST AND DIVIDENDS RECEIVABLE	11571
122. MATERIALS AND SUPPLIES	11571
123. OTHER CURRENT ASSETS	11572
ACCRUED INCOME NOT DUE—	
124. UNMATURED INTEREST, DIVIDENDS, AND RENTS RECEIVABLE	11572
DEFERRED DEBIT ITEMS—	
125. SINKING FUND ASSETS	11572
126. INSURANCE AND OTHER RESERVE FUND ASSETS	11573
127. PROVIDENT FUND ASSETS	11573
128. PREPAYMENTS	11573
129. *Prepaid Rents*	11573
130. *Prepaid Taxes*	11573
131. *Prepaid Insurance*	11574
132. *Prepaid Directory Expense*	11574
133. *Other Prepayments*	11574
134. UNEXTINGUISHED DISCOUNT ON CAPITAL STOCK	11574
135. UNAMORTIZED DEBT DISCOUNT AND EXPENSE	11574
136. OTHER SUSPENSE	11574
CORPORATE DEFICIT—	
137. CORPORATE DEFICIT	11574

[fol. 11563] LIABILITY ACCOUNTS

	Side folio
STOCK—	
150. CAPITAL STOCK	11575
151. STOCK LIABILITY FOR CONVERSION OF SECURITIES	11575
152. PREMIUMS ON CAPITAL STOCK	11576
LONG TERM DEBT—	
153. FUNDED DEBT	11576
154. RECEIVERS' CERTIFICATES	11577
155. ADVANCES FROM SYSTEM CORPORATIONS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS	11577
WORKING LIABILITIES—	
156. JUDGMENTS UNPAID	11577
157. BILLS PAYABLE	11578

Side follo

Working Liabilities—Continued
158. Audited Vouchers and Wages Unpaid 11578
159. Subscribers' Deposits 11578
160. Accounts Payable to System Corporations 11578
161. Miscellaneous Accounts Payable 11578
162. Matured Interest, Dividends, and Rents Unpaid 11578
163. Matured Funded Debt Unpaid 11578
164. Service Billed in Advance 11578
165. Other Current Liabilities 11579
Accrued Liabilities not Due—
166. Taxes Accrued 11579
167. Other Accrued Liabilities not Due 11579
Deferred Credit Items—
168. Unextinguished Premium on Debt 11579
169. Insurance and Casualty Reserves 11579
170. Liability on Account of Provident Funds 11580
Appropriated Surplus—
171. Surplus Invested Since December 31, 1912, in Fixed Capital 11580
172. Surplus Invested in Sinking Funds 11580
173. Other Surplus Reserved 11581
Corporate Surplus—
174. Corporate Surplus Unappropriated 11581

[fol. 11564] Instructions Pertaining to Balance Sheet

3. Balance-sheet accounts.—By balance-sheet accounts are meant those titles under which the ledger accounts are combined and summarized to show the assets, liabilities, and profit or loss of the business at a given time. Where the title and definition of a balance-sheet account clearly indicate that it is a summary of other accounts, it is not required that a special ledger account shall be raised under such a title to include the balance from the accounts usually carried on the ledger.

4. Cost or book value of securities owned.—The term *cost or book value,* as applied to various accounts representing securities owned, is intended to recognize the option of the company of carrying its investments in securities either at cost or at a reasonable valuation other than cost. Whenever securities are acquired they are to be entered on

books at cost. If, subsequently, the company desires to adjust their value on account of substantial appreciation or depreciation, the entries in its books, with respect to such securities, as well as its annual reports to the Commission, should clearly show the reasons for making the adjustments.

5. Reacquired securities.—The capital stock and funded debt liability accounts in the balance sheet are intended to include only the par value of such capital stock or funded debt securities as have been actually issued to bona-fide holders for value or such securities as have been issued by other companies and have been assumed by the accounting company and are actually outstanding at the date of the balance-sheet statement.

When capital stock or funded-debt securities have been actually issued to bona-fide holders for value (or after such issue by another company have been assumed by the accounting company) and after such issue (or assumption) have been reacquired by the company under circumstances which require that they shall not be treated as paid or retired, they may be charged at par value to the appropriate asset account, but on the balance-sheet statement they should be shown separately as a deduction from both the asset and liability accounts in order that the asset accounts for securities owned will include only securities of other companies and that the liability accounts for securities issued or assumed will include only those in the hands of the public.

If any such securities are reacquired for more or less than their par value, the difference between the par value and the cost of reacquirement, after adjusting any amounts carried in the discount-and-premium accounts or other accounts with respect to such securities, should be debited or credited to Corporate Surplus or Deficit account, unless reacquired for a sinking or other fund, which is required to be represented by a reserve, in which case the difference should be debited or credited to the appropriate reserve account.

6. Discount and Premium on Capital Stock.—Ledger accounts should be provided to cover the discounts and pre-
[fol. 11565] miums on each class of capital stock issued assumed by the company. By *discount* is meant the

excess of the par value of stocks issued or assumed over the actual money value of the consideration received for such stock (except stock that has been sold and reacquired); by *premium* is meant the excess of the actual money value of the consideration received for stock issued or assumed over the par value of such stock (except stock that has been sold and reacquired). Entries in these accounts representing discounts should be carried therein until offset, (1) by premiums realized on subsequent sales of the same class of stock, (2) by assessments levied on the stockholders, (3) by appropriations of surplus for that purpose, or (4) by charges to Corporate Surplus or Deficit account upon reacquirement or retirement of the stock. Entries in these accounts representing premiums realized should be carried permanently, unless offset (1) by discounts suffered on sales of the same class of stock or (2) by credits to Corporate Surplus or Deficit account upon reacquirement or retirement of the stock.

If the net of the balances in the discount-and-premium accounts for all classes of capital stock sold or exchanged is a debit balance, the amount should be included in the balance-sheet statement in account No. 134, "Unextinguished Discount on Capital Stock"; if a credit balance, the amount should be shown in account No. 152, "Premiums on Capital Stock."

In no case should discount on capital stock be charged to or included in any account as a part of the cost of acquiring any property, tangible or intangible, or as a part of the cost of operation.

7. Discount, Expense, and Premium on Funded Debt.—Ledger accounts should be provided to cover the discount, expense, and premiums on each class of funded debt issued or assumed by the company. By *discount* is meant the excess of the par value of funded-debt securities issued or assumed, and the accrued interest thereon, over the actual cash value of the consideration received for such securities (except securities that have been sold and reacquired); by *premium* is meant the excess of the actual cash value of the consideration received for funded-debt securities issued or assumed over the par value of such securities and the accrued interest thereon (except securities that have been sold and reacquired).

By *expense* is meant all expenses in connection with the

issue and sale of evidences of debt, such as fees for drafting mortgages and trust deeds, fees and taxes for recording mortgages and trust deeds, cost of engraving and printing bonds, certificates of indebtedness, and other commercial paper having a life of more than one year, fees paid trustees provided for in mortgages and trust deeds; fees and commissions paid underwriters and brokers for marketing such evidences of debt and other like expense.

If the net balance in any of these accounts is a debit, there should be charged to income account No. 338, "Amortization of Debt Discount and Expense," during each fiscal [fol. 11566] period (and credited to the discount and premium accounts in which the discount and expense is carried) such proportion of the discount and expense on the outstanding funded debt obligations as may be applicable to that period. This proportion should be determined according to a rule, the uniform application of which throughout the interval between the date of sale and the date of maturity, will extinguish the discount and expense on the funded debt. The charge to Income for any period shall not exceed the proportion applicable to that period, and a charge should be made for each period so long as any portion of the discount and expense remains unextinguished. In order that the discount and expense may be extinguished sooner, the company may, at its option, charge to Corporate Surplus or Deficit account all or any portion of the discount and expense on funded debt remaining at any time unextinguished.

If the net balance in any of these accounts is a credit there should be credited to income account No. 339, "Release of Premiums on Debt—Cr.," during each fiscal period (and debited to the discount and premium accounts in which the premium is carried) such proportion of the premium on outstanding funded debt obligations as may be applicable to that period. This proportion should be determined according to a rule, the uniform application of which throughout the interval between the date of sale and the date of maturity of the debt, will extinguish the premium at which such debt was sold.

If the net of the balances in the discount and premium accounts for all classes of funded debt sold or exchanged is a debit balance, the amount should be included in account No. 185, "Unamortized Debt Discount and Expense"; if

a credit balance, the amount should be included in account No. 168, "Unextinguished Premium on Debt."

Except as provided in section 11, page 33, no discount and expense on funded debt should be charged to or included in any account as a part of the cost of acquiring any property, tangible or intangible, or as a part of the cost of operation.

8. Contingent assets and liabilities.—Contingent assets and liabilities should not be included in the body of the balance-sheet statement, but should be shown in detail in a supplementary statement accompanying the balance-sheet statement. Contingent assets represent possible sources of value contingent upon the fulfillment of conditions regarded as uncertain. Contingent liabilities include items which may, under certain conditions, become obligations of the company, but are neither direct nor assumed obligations on the date of the balance sheet.

[fol. 11567] TEXT EXPLANATORY OF BALANCE-SHEET ACCOUNTS

ASSET ACCOUNTS

PERMANENT AND LONG TERM INVESTMENTS.

100. Fixed Capital Installed Prior to January 1, 1913.[1]

In this account (on the balance-sheet statement) should be shown the total of the balances in the ledger accounts representing the company's fixed capital, which was installed prior to January 1, 1913, and which is still in service at the date of the balance sheet. (See text of this account on p. 36.)

101. Fixed Capital Installed Since December 31, 1912.[1]

In this account (on the balance-sheet statement) should be shown the total of the balances in the ledger accounts representing the company's fixed capital which has been installed since December 31, 1912, and which is still in service at the date of the balance sheet. (See text of this account on p. 36.)

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[1] The total of accounts Nos. 100 and 101 should be drawn down on the balance-sheet statement, and the total of accounts Nos. 102 and 103 deducted therefrom, the difference being shown as the net total.

102. Reserve for Accrued Depreciation—Cr.[1]

Credit to this account such amounts as are concurrently charged to account No. 608, "Depreciation of Plant and Equipment," No. 701, "Shop Expense," No. 702, "Stable and Garage Expense," and No. 703, "Tool Expense," to cover the expense of depreciation of plant, equipment, furniture, tools and implements, as specified in the text of these accounts. This account should also be credited with any amount carried in reserve on January 1, 1913, to cover the expense of depreciation on plant, equipment, furniture, tools and implements installed prior to that date.

Charge to this account the realized depreciation of tangible fixed capital installed since December 31, 1912, when such capital is relinquished, retired, or destroyed, also the amount of depreciation carried herein in respect to tangible fixed capital installed prior to January 1, 1913, when relinquished, retired, or destroyed, (See secs. 14, p. 34, and 23, p. 67.)

Charge also to this account such part of the expenditures for extraordinary repairs as is concurrently credited to account No. 611, "Repairs Charged to Reserves—Cr."

[fol. 11568] 103. Reserve for Amortization of Intangible Capital—Cr.[1]

Credit to this account such amounts as are concurrently charged to account No. 340, "Amortization of Landed Capital," and to account No. 674, "Amortization of Franchises and Patents." Charge to this account when any franchise, patent, or landed capital expires or is relinquished, the amount at which it stood charged in the company's fixed capital accounts or such portion thereof as has been previously credited to this reserve. When any intangible capital acquired prior to the raising of this reserve expires or is relinquished, that portion of its cost which has not been covered by credits to this account or previously written off should

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[1] The total of accounts Nos. 100 and 101 should be drawn down on the balance-sheet statement, and the total of accounts Nos. 102 and 103 deducted therefrom, the difference being shown as the net total.

be charged to account No. 414, "Amortization Unprovided for Elsewhere."

104. Construction Work in Progress.

This account should include the amounts expended upon plant that is in process of construction under estimates or work orders, but is not ready for service at the date of the balance sheet. It includes interest charged to construction, also such proportion of plant supervision expenses, engineering expenses, tool expenses, supply expenses, and general expenses as may be properly chargeable to the construction work included under this account.

When the work is completed on any job the cost of which has been included in this account, this account should be credited with the amount at which it stands charged, and the appropriate fixed capital or other accounts should be concurrently charged, but expenditures should not be carried in this account beyond the close of the fiscal year next succeeding that in which the expenditures were made.

105. Investment Securities.

This account should include the cost or book value of stocks, bonds, and other evidences of indebtedness (including notes having dates of maturity of more than one year from date of issue) held by the accounting company, and pledged as collateral for other securities issued or assumed, or held as a means of obtaining or exercising control over other corporations, for devotion to future operations, or for securing other business advantages.

In stating this account or the subaccounts provided hereunder on the balance-sheet statement the par value of securities issued or assumed by the accounting company and carried in this account should be deducted in order that this account will show only the cost or book value of securities of other companies. (See sec. 5, p. 13.)

[fol. 11569] The following subaccounts should be kept by class A companies:

106. *Stocks of System Corporations.*[1]

107. *Funded Debt of System Corporations.*[1]

[1] By a *system corporation* is meant any controlling, affiliated, controlled, or subsidiary corporation.

108. *Miscellaneous Stocks.*
109. *Miscellaneous Funded Debt.*

NOTE A.—Short-term notes payable upon demand or having dates of maturity of one year or less from the date of issue should not be included herein but in account No. 110, "Advances to System Corporations for Construction, Equipment, and Betterments," or No. 117, "Bills Receivable," as may be appropriate.

NOTE B.—In the annual reports of class A and class B telephone companies to the Commission investments will be required to be classified so as to show those held subject to a lien of some character and those held free of all lien or pledge.

110. ADVANCES TO SYSTEM CORPORATIONS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include advances to controlling, affiliated, controlled, and subsidiary corporations to enable such corporations to pay for construction, equipment, or additions and betterments, if such advances are of a permanent nature (i. e., if there is not an understanding that the advances are to be repaid within one year) or if it is understood and intended that reimbursement shall be made by the issue of the securities of the debtor corporation.

NOTE A.—Gifts to system corporations made without expectation of reimbursement should be included in account No. 353, "Miscellaneous Appropriations from Income," or No. 416, "Miscellaneous Appropriations of Surplus" and not in this account.

NOTE B.—Temporary advances on open accounts to system corporations and such advances for purposes other than construction, equipment, and betterments should be included in account No. 119, "Accounts Receivable from System Corporations."

111. MISCELLANEOUS INVESTMENTS.

This account should include investments of a permanent nature in property (tangible or intangible) other than that held for the operation of the company's plant as a telephone system. It should include such items as investments in lighting, water, and power plants, manufacturing plants, lands, and buildings and other prop-

erty not a part of the company's plant for telephone operations or of facilities incident thereto.

WORKING ASSETS.

112. CASH AND DEPOSITS.

This account includes the various items respecting cash and special deposits as provided in the following subaccounts:

[fol. 11570] 113. *Cash.*

This account should include the amount of current funds available for use on demand in the hands of financial officers and agents, or deposited in banks or with trust companies, and cash in transit for which agents receive current credit.

114. *Special Deposits.*

This account should include deposits to pay declared dividends and matured interest; cash realized from the sale of securities and deposited with trustees for disbursement when the purposes for which the securities are sold are accomplished; amounts realized from the sale of property and deposited with trustees other than in sinking funds until the property is replaced; special deposits (in other than sinking funds) for the payment of debts and interest not matured; money and securities deposited to secure the performance of contracts; and other deposits of a special nature not provided for elsewhere.

In stating this account on the balance-sheet statement the amount of any securities issued or assumed by the accounting company and included herein should be deducted in order that this account will show only the assets herein other than the company's own securities. (See sec. 5, p. 13.)

115. EMPLOYEES' WORKING FUNDS.

This account should include amounts advanced to general and special agents, and other officers and employees as working funds from which certain expenditures are to be made and accounted for.

116. MARKETABLE SECURITIES.

This account should include the cost or book value of securities held in the company's treasury unpledged and free for sale and not necessary or desirable for

telephone company to hold for the purpose of maintaining the integrity of its telephone system.

In stating this account on the balance-sheet statement the par value of securities issued or assumed by the company and carried in this account should be deducted in order that this account may show only the cost or book value of securities of other companies. (See sec. 5, p. 13.)

117. BILLS RECEIVABLE.

This account should include the cost of all collectible obligations in the form of bills receivable or other similar evidences of money receivable on demand or within a time not exceeding one year (excluding interest coupons).

NOTE A.—Notes having dates of maturity of more than one year after date of issue should not be included in this account but in account No. 105, "Investment Securities" or No. 116, "Marketable Securities."

NOTE B.—When loans to system corporations [1] for construction purposes are evidenced by demand or short-term notes intended later to be exchanged for other securities, the amount of such loans should be included in account No. 110, "Advances to System Corporations for Construction, Equipment, and Betterments."

[fol. 11571] 118. DUE FROM SUBSCRIBERS AND AGENTS.

This account should include amounts due from subscribers for services rendered or billed and from agents and collectors authorized to make collections from subscribers.

This account should be kept in such manner as will enable the companies to make the following analysis, viz:

(*a*) Amounts due from subscribers who are still receiving telephone service.

(*b*) Amounts due from subscribers whose telephone service has been discontinued and whose accounts are in process of collection in the usual way.

(*c*) Amounts due from subscribers whose telephone service has been discontinued and whose accounts are in litigation or otherwise suspended.

Credit to a subaccount hereunder such amounts as may be concurrently charged to account No. 304, "Un-

collectible Operating Revenues," to provide a reserve for uncollectible accounts due from subscribers and agents. If such reserve is provided, when any bill for services has proved impracticable of collection, this subaccount should be charged and the account in which the bill is carried should be credited.

119. Accounts Receivable from System Corporations.

This account should include amounts due from controlling, affiliated, controlled, or subsidiary corporations on open accounts other than those provided for in account No. 110, "Advances to System Corporations for Construction, Equipment, and Betterments."

120. Miscellaneous Accounts Receivable.

This account should include all amounts owed to the company upon accounts with solvent concerns (other than system corporations and subscribers and agents), also the cost of all accounts and claims (except notes or negotiable bills) upon which responsibility is acknowledged by solvent concerns or which are sufficiently secured to be considered good, and of all judgments against solvent concerns where the judgment is not appealable or suspended through appeal.

Note.—Cash on deposit in banks or with trust companies should not be included in this account but in account No. 113, "Cash," or No. 114, "Special Deposits."

121. Matured Interest and Dividends Receivable.

This account should include all interest accrued and due but not yet collected upon bonds, notes, or other commercial paper held by or for the benefit of the company, and all dividends declared and due by solvent concerns but not yet collected, the right to which is in the company.

122. Materials and Supplies.

This account should include the cost of unapplied material, including the value of material temporarily in [fol. 11572] use and not charged out in the company's accounts; articles in process of manufacture by the company; tools, fuel, stationery, and other supplies. Freight and express charges paid on material included in this account should be included in the value of the material.

Where discounts recovered through prompt payment can not be credited to the particular bills, the cost at which such materials and supplies should be charged should be the invoice cost, and any discounts recovered through prompt payment of bills for such materials and supplies should be credited to clearing account No. 704, "Supply Expense."

When any tangible fixed capital is discontinued, withdrawn, or retired, and when any equipment, materials, and supplies are returned to store, the salvage value thereof should be charged to this account, regardless of whether such equipment, materials, and supplies are to be consumed in operation or in construction, or to be sold. If such value is not known and cannot readily be determined, it should be estimated, and errors in such estimates, when determined, involved during the year in which the estimates were made, should be adjusted through the accounts involved; if later, then through the Corporate Surplus or Deficit account.

Inventories of materials and supplies on hand and unapplied should be taken at least annually, and any shortages or overages disclosed by such inventories should be credited or debited to this account and debited or credited to clearing account No. 704, "Supply Expense," in case such shortages or overages can not be assigned to specific accounts.

123. OTHER CURRENT ASSETS.

This account should include the cost of all current assets which are not includible under any of the foregoing accounts. By current assets are meant only those things that are readily convertible into money and which are held not as investments but with the intent of being presently converted into money.

ACCRUED INCOME NOT DUE.

124. UNMATURED INTEREST, DIVIDENDS, AND RENTS RECEIVABLE.

This account should include the amount of interest on loans made and rents under leases accrued to the date of the balance sheet, but not due or collectible until after that date, and dividends declared on stocks owned, and dividends accrued on such stocks when contracts require that the dividends be paid at stated times.

DEFERRED DEBIT ITEMS.

125. Sinking Fund Assets.

This account should include the amount of cash, the cost or book value of live securities of other companies, the par value of live securities issued or assumed by the accounting company, and other assets which are in the hands of trustees of sinking and other funds for the [fol. 11573] purpose of redeeming outstanding obligations; also amounts deposited with such trustees on account of mortgaged property sold. A separate account should be raised for each sinking fund.

In stating this account on the balance-sheet statement the par value of any securities issued or assumed by the company and carried in this account should be deducted from the total in order to show only the net assets in sinking funds other than the company's own securities. (See sec. 5, p. 13.)

126. Insurance and Other Reserve Fund Assets.

This account should include the amount of cash, the cost or book value of securities of other companies, the par value of securities issued or assumed by the accounting company, and other assets in the hands of trustees or managers of insurance, and other funds that have been raised and specifically set aside or invested by the company for specific purposes (except special deposits, provident funds, and sinking funds for the retirement of obligations). A separate account should be raised for each fund.

In stating this account on the balance-sheet statement the par value of any securities issued or assumed by the company and carried in this account should be deducted from the total in order to show only the net assets in the funds other than the company's own securities. (See sec. 5, p. 13.)

127. Provident Fund Assets.

This account should include the amount of cash, and the cost or book value of securities and other assets in the hands of trustees or managers of employees' pension funds, savings funds, relief, hospital, and other association funds (whether contributed by the company, by employees, or by others), when such trustees or managers are acting for the company in the administration of such funds. (See account No. 170.)

128. PREPAYMENTS.

This account should include the balances arising from the payment of rents, taxes, insurance, and like disbursements, in advance of the period to which they pertain, as defined in the following subaccounts:

129. *Prepaid Rents.*

This account should include the amount of rents paid in advance of the enjoyment of the term. As the term is consumed, credit this account at monthly intervals and debit the appropriate rent account with the amount applicable to the month.

130. *Prepaid Taxes.*

This account should include the excess of taxes paid over the amount properly chargeable to Income or other accounts as shown by the debit balance in the Tax Liability account. (See sec. 16, p. 47.)

[fol. 11574] 131. *Prepaid Insurance.*

When premiums on insurance policies are paid in advance of their accrual, the amount prepaid shall be charged to this account. As such premiums accrue, they should be credited at monthly intervals to this account and charged to account No. 668, "Insurance."

132. *Prepaid Directory Expense.*

Charge to this account the cost of preparing, printing, binding, and delivering directories; also the cost of soliciting advertisements for directories. When directories are issued, this account should be credited each month and operating expense account No. 649, "Directory Expenses," should be charged with the proportion of the cost based on the number of months the directory will be in use.

133. *Other Prepayments.*

When prepayments are made for anything other than as provided for in the four next preceding accounts, the amount of such prepayments should be included in this account.

4. UNEXTINGUISHED DISCOUNT ON CAPITAL STOCK.

If the net of the balances in the discount and premium accounts for all classes of capital stock sold or exchanged is a debit balance, the amount should be stated in this account. (See sec. 6, p. 13.)

5. UNAMORTIZED DEBT DISCOUNT AND EXPENSE.

If the net of the balances in the discount and pre-

mium accounts for all classes of funded debt sold or exchanged is a debit balance, the amount should be stated in this account. (See sec. 7, p. 14.)

136. Other Suspense.

This account should include all debits not provided for elsewhere and the proper final disposition of which is uncertain. It will include all such items as expense of preliminary surveys, plans, investigations, etc., made for determining the feasibility of projects under contemplation. Should any such project later be carried to completion, such amounts should be credited to this account and charged to the proper fixed capital account or accounts; should it be abandoned, such amounts should be charged to Corporate Surplus or Deficit account.

This account should also include the amounts carried in suspense due to extraordinary casualties and unanticipated reconstruction. (See sec. 24, p. 68.)

When the proper disposition of any item charged to this account is determined, it should be credited to this account and charged to the appropriate account or accounts.

CORPORATE DEFICIT.

137. Corporate Deficit.

Under this head should be shown the debit balance, if any, in the Corporate Surplus or Deficit account. (See sec. 17, p. 56.)

[fol. 11575] LIABILITY ACCOUNTS

STOCK.

150. Capital Stock.

This account should include the par value of stock actually issued. In case of the issue of two or more classes of stock a separate account should be provided for each class. Credit to a subaccount entitled "Installments on Stock Subscriptions," the amount of installments paid on subscriptions for capital stocks; when certificates of stock are issued for installments paid, this subaccount should be cleared and the par value of the stock so issued should be credited to the account appropriate for such stock.

The amounts included in this account, or in the subaccounts, should be subdivided so as to show (1) the par value of certificates issued and outstanding and not held

by the company, its agents or trustees, and (2) the par value of certificates (pledged or unpledged) issued by the company and held by or for it. In stating the accounts on the balance-sheet statement, the latter amount should be deducted from the total in order to show only the par value of the certificates actually outstanding in the hands of the public at the date of the balance-sheet statement. (See sec. 5, p. 13.)

NOTE A.—By *capital stock*, as the term is here used, is meant those securities which represent permanent interests in the corporation, or interests which, if terminable, are so only at the option of the corporation. Stocks are classified as—

Common stocks, those whose claims in the distribution of dividends are subordinate to the claims of all other stocks.

Preferred stocks, those having a first claim upon those dividends which may be distributed.

Debenture stocks, those issued under a contract to pay a specified return at specified intervals.

No two stocks should be considered of the same class unless they are equal in their dividend or interest rights, their voting rights, and the conditions under which they may be retired.

NOTE B.—If any issue of stock is for money that fact should be stated; and if for any consideration other than money, the person to whom issued should be designated, and the consideration for which issued should be described with sufficient particularity to identify it. If such issue is to the treasurer or other agent of the company, to be by him disposed of for the benefit of the company, that fact and the name of such agent should be shown; and such agent should, in his account of the disposition thereof, show the like details concerning the consideration realized thereon.

NOTE C.—If the fair cash value of the consideration realized upon the issue of any amount of stock is greater or less than the par value of such stock the difference should be credited or charged to an appropriate discount and premium account, and corresponding reference thereto should be contained in the entry relating to such stock in the stock account. (See sec. 4, p. 13.)

151. Stock Liability for Conversion of Securities.

This account should include the par value of stock that the company has agreed to issue in exchange for securities of constituent companies whose physical property has been acquired under such agreements, but [fol. 11576] whose securities have not yet been surrendered for exchange.

152. Premiums on Capital Stock.

If the net of the balances in the discounts and premiums accounts for all classes of capital stock sold or exchanged is a credit balance, the amount should be stated in this account. (See sec. 6, p. 13.)

LONG TERM DEBT.

153. Funded Debt.

This account should include the par value of funded debt actually issued or assumed by the company. In case of two or more classes of funded debt a separate account should be provided for each class. Credit to a subaccount, entitled "Installments on Funded Debt Subscriptions," the amount of installments paid on subscriptions to funded debt issues. When bonds, notes, or other evidences of indebtedness are delivered, this subaccount should be cleared and the par value of the funded debt so issued should be credited to the account appropriate for such funded debt. The entry in any account should show also the purpose for which funded debt is issued.

The amounts included in this account, or in the subaccounts, should be subdivided so as to show (1) the par value of funded debt securities issued or assumed and outstanding and not held by the company, its agents or trustees, and (2) the par value of funded debt securities (pledged or unpledged) issued or assumed by the accounting company and held by or for it. In stating the accounts on the balance-sheet statement the latter amount should be deducted from the total in order to show only the par value of funded debt securities actually outstanding in the hands of the public at the date of the balance-sheet statement. (See sec. 5, p. 13.)

Note A.—By *funded debt*, as the term is here used, is meant the par value of all bonds, notes, and other evidences of indebtedness (except open accounts for

advances) which, by the terms of the creation of the debt, do not mature until more than one year after the date of such creation. Funded debt is classified in accordance with four principal characteristics, viz, (1) mortgage or other lien or security therefor; (2) rate of interest; (3) interest dates; and (4) date of r... turity. No two amounts of funded debt should be considered of the same class unless agreeing in all four of the above characteristics, except that any issue of securities agreeing in the first three characteristics but maturing serially may be treated as of the same class. Where any portion of the funded debt rests only on the general credit of the corporation and is not specially secured or supported by lien of any character, it should, for the purpose of these accounts, be known as a debenture. Debentures include promissory notes unsecured by mortgage or other lien, and securities commonly known as plain bonds.

NOTE B.—If the consideration received for any issue of funded debt is anything else than money, the entry should show the principal to whom issued and should describe with sufficient particularity to identify it the consideration actually received for the issue. If the issue is in any case to an agent of an undisclosed principal, the name and business address of such agent and the fact of his agency should be shown in the entry.

[fol. 11577] NOTE C.—If the fair cash value of the consideration realized upon the issue of any amount of funded debt securities is greater or less than the par value of such securities plus the accrued interest, the difference should be credited or charged to an appropriate discount-and-premium account, and corresponding reference thereto should be made in the entry relating to such debt in the funded debt account. (See sec. 7, p. 14.)

154. RECEIVERS' CERTIFICATES.

When any receiver acting under the orders of a court of competent jurisdiction is in possession of the property of the company and under the orders of such court issues certificates of indebtedness chargeable upon such property, the par value of such certificates should be credited to this account. Interest accruing upon such certificates should also be credited monthly to this ac-

count, and when paid should be charged to this account.

155. ADVANCES FROM SYSTEM CORPORATIONS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include advances from controlling, affiliated, controlled, and subsidiary corporations to enable the accounting company to pay for construction, equipment, or additions and betterments if such advances are of a permanent nature (i. e., if there is not an understanding that the advances are to be repaid within one year), or if it is understood and intended that a reimbursement shall be made by the issue of the securities of the debtor corporation.

NOTE A.—Gifts from system corporations without expectation of reimbursement should not be credited to this account but to account No. 401, "Miscellaneous Additions to Surplus."

NOTE B.—Temporary advances on open accounts from system corporations and such advances for purposes other than construction, equipment, or additions and betterments should be included in account No. 160, "Accounts Payable to System Corporations."

WORKING LIABILITIES.

156. JUDGMENTS UNPAID.

When any judgment of indebtedness is rendered against the company by a court of competent jurisdiction, or any fine or penalty requiring the payment of money is assessed against the company by such a court, and no appeal accompanied by stay of execution has been taken therefrom within the time allowed by law for such appeal, the amount of such judgment, fine, or penalty should be credited to this account, and the entry should designate the action or suit as a consequence of which such judgment is pronounced or such fine or penalty assessed. The designation of the action or suit should show what court, the term thereof, the parties, and the character of the action or suit. Interest accruing upon any such judgment should be credited monthly to this account. When payment is made this account should be charged.

NOTE.—In case of appeal and affirmance in whole or in part, from which judgment of affirmance a fur

appeal lies, the same rule shall apply as upon entry of original judgment.

[fol. 11578] 157. Bills Payable.

This account should include the par value of all notes, drafts, and other evidences of indebtedness, issued or assumed by the company, and which are payable on demand or within a time not exceeding one year.

Note.—When loans from system corporations for construction purposes are evidenced by demand or short-term notes intended later to be exchanged for other securities, the amount of such loans should be included in account No. 155, "Advances from System Corporations for Construction, Equipment, and Betterments."

158. Audited Vouchers and Wages Unpaid.

This account should include the amount of audited vouchers or accounts and audited pay rolls unpaid on the date of the balance sheet. Include also the amount of unclaimed wages and outstanding pay and time checks issued in payment of wages.

159. Subscribers' Deposits.

Credit to this account, as such deposits are made, all cash deposited with the company by subscribers for telephone service as security for the payment of bills. Deposits refunded should be charged to this account and credited to cash. Deposits applied to uncollectible telephone bills should be credited to the account of the subscriber and charged to this account.

160. Accounts Payable to System Corporations.

This account should include the amounts owed to controlling, affiliated, controlled, or subsidiary corporations on open accounts other than those provided for in account No. 155, "Advances from System Corporations for Construction, Equipment, and Betterments."

161. Miscellaneous Accounts Payable.

This account should include all amounts owed to miscellaneous creditors on open accounts and not provided for elsewhere.

162. Matured Interest, Dividends, and Rents Unpaid.

This account should include interest matured and unpaid on loans and funded debt of the accounting company, and of other companies, when payment has

been assumed by the company; rents due and unpaid on property held under leases; and dividends due and payable on capital stock but unpaid, uncalled for, or unclaimed at the date of the balance sheet.

163. MATURED FUNDED DEBT UNPAID.

This account should include the amount of matured mortgage, bonded, and other funded debt payable, but not yet paid, including bonds drawn for redemption through the operation of sinking and redemption fund agreements.

164. SERVICE BILLED IN ADVANCE.

When bills are made for service to be rendered in future months, and the amount of the bills is included in account No. 118, "Due from Subscribers and Agents," or other asset account but not in the revenue accounts, the proportion of the bills applicable to future [fol. 11579] months should be credited to this account. As the term expires for which the bill is made, the appropriate revenue account should be credited and this account debited with the amount applicable to the current month. When toll coupons or tickets are sold, this account should be credited with the amount representing the service to be rendered. At the end of each month this account should be charged and the appropriate revenue accounts credited with the amount of coupons and tickets (less the discount, in case coupons or tickets were sold at a discount) redeemed during that month.

165. OTHER CURRENT LIABILITIES.

This account should include the amounts of all current liabilities which are not included in any of the foregoing accounts.

ACCRUED LIABILITIES NOT DUE.

166. TAXES ACCRUED.

This account should include the amount of taxes accrued and properly charged against income or other accounts in excess of the amount of taxes paid. (See sec. 16, p. 47.)

167. OTHER ACCRUED LIABILITIES NOT DUE.

This account should include the amount of interest on loans and funded debt, including interest on funded debt assumed, and rents under leases accrued to the date for which the balance sheet is made but not

until after that date; dividends on stock declared prior to the date of the balance sheet but not payable until after that date, and other liabilities (except taxes) that have accrued to the date of the balance sheet but not due until after that date.

NOTE.—The interest accruing on any judgment against the company or upon any receivers' certificate should be credited to the account to which such judgment or receivers' certificate stands credited.

DEFERRED CREDIT ITEMS.

168. UNEXTINGUISHED PREMIUM ON DEBT.

If the net of the balances in the discount-and-premium accounts for all classes of funded debt sold or exchanged is a credit balance, the amount should be stated in this account. (See sec. 7, p. 14.)

169. INSURANCE AND CASUALTY RESERVES.

This account should include any specific appropriation of income or surplus and such amounts as are concurrently charged to account No. 668, "Insurance," to cover self-carried risks on fire, fidelity, boiler, casualty, burglar, and other self-carried insurance. Charge to this account the proportion of losses realized on items protected by such self-carried insurance.

When any admitted liability arises because of loss or damage to the property of others or of injuries to employees or other persons, the amount of the liability may (if not previously provided for by insurance or self-insurance) be charged to the appropriate operat- [fol. 11580] ing expense or other accounts and credited to this account, against which (in such case) the actual cost of satisfaction of the liability should be charged when the matter is determined. If the extent of the liability can not be ascertained promptly after the liability arises, it may be estimated as accurately as practicable for the purpose of determining the immediate charge to the expense or other appropriate account, in which case the matter should be adjusted when the extent of the liability is definitely ascertained. If the loss is of such character that it is in whole or in part indemnifiable under any contract of insurance carried by the company, the indemnifiable portion of the loss should be charged to the insurer and credited to this account.

170. Liability on Account of Provident Funds.

This account should include any specific appropriations of income or surplus and such amounts as are charged to account No. 672, "Relief Department and Pensions" to provide for pension, benefit and other provident payments.

This account should also include the ledger balances covering the amount of cash and the cost or book value of securities and other assets in the hands of trustees or managers of employees' pension funds, savings funds, relief, hospital, and other association funds (whether contributed by the company, by employees, or by others), when such trustees or managers are acting for the company in the administration of such funds; also the amount of such funds held in the company's treasury.

APPROPRIATED SURPLUS.

171. Surplus Invested Since December 31, 1912, in Fixed Capital.

This account should include such amounts of surplus as are definitely set aside to cover expenditures for extensions or improvements of the fixed capital of the accounting company; such appropriations include those made for the purpose of discharging the principal (less the discount, if any, suffered at the time of sale) of any obligations incurred in the acquisition of any property whose cost is carried in the fixed capital accounts. The amounts credited to this account should be concurrently charged to account No. 352, "Appropriations of Income for Construction, Equipment, and Betterments," or No. 415, "Appropriations of Surplus for Construction, Equipment, and Betterments."

This account should not include temporary appropriations for the acquisition of property the cost of which is intended later to be met by an issue of securities, nor appropriations for the payment of obligations which are intended to be replaced by new issues.

172. Surplus Invested in Sinking Funds.

This account should include appropriations of income or surplus specifically invested or set aside in the hands of trustees for sinking and redemption funds, including accretions to such funds.

[fol. 11581] The amounts credited to this account

should be concurrently charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds," or No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds."

173. OTHER SURPLUS RESERVED.

This account should include all appropriations of income or surplus held in reserve except as covered by accounts Nos. 169, 170, 171, and 172. A separate subaccount should be raised for each reserve, and the entries in such subaccounts will be required to be shown separately in the annual report to the Commission.

This account should also include the unexpended balance, if any, of appropriations intended to be invested in fixed capital, and such appropriations to sinking or redemption fund reserves as are not specifically invested.

CORPORATE SURPLUS.

174. CORPORATE SURPLUS UNAPPROPRIATED.

Under this head should be shown the credit balance, if any, in the Corporate Surplus or Deficit account. (See sec. 17, p. 56.)

[fol. 11582] FIXED CAPITAL ACCOUNTS

	Side folios
100. FIXED CAPITAL INSTALLED PRIOR TO JANUARY 1, 1913	11587
101. FIXED CAPITAL INSTALLED SINCE DECEMBER 31, 1912	11587
200. INTANGIBLE CAPITAL	11587
201. *Organization*	11587
202. *Franchises*	11588
203. *Patent Rights*	11588
204. *Other Intangible Capital*	11588
207. RIGHT OF WAY	11588
210. LAND AND BUILDINGS	11589
211. *Land*	11589
212. *Buildings*	11589
220. CENTRAL OFFICE EQUIPMENT	11590
221. *Central Office Telephone Equipment*	11590
222. *Other Equipment of Central Offices*	11590
230. STATION EQUIPMENT	11590
231. *Station Apparatus*	11590
232. *Station Installations*	11591
233. *Interior Block Wires*	11591

	Side folio
234. *Private Branch Exchanges*	11591
235. *Booths and Special Fittings*	11591
241. EXCHANGE POLE LINES	11591
242. EXCHANGE AERIAL CABLE	11591
243. EXCHANGE AERIAL WIRE	11591
244. EXCHANGE UNDERGROUND CONDUITS	11591
245. EXCHANGE UNDERGROUND CABLE	11592
246. EXCHANGE SUBMARINE CABLE	11592
251. TOLL POLE LINES	11592
252. TOLL AERIAL CABLE	11592
253. TOLL AERIAL WIRE	11592
254. TOLL UNDERGROUND CONDUIT	11592
255. TOLL UNDERGROUND CABLE	11593
256. TOLL SUBMARINE CABLE	11593
260. GENERAL EQUIPMENT	11593
261. *Office Furniture and Fixtures*	11593
262. *General Shop Equipment*	11593
263. *General Store Equipment*	11593
264. *General Stable and Garage Equipment*	11594
265. *General Tools and Implements*	11594
268. INTEREST DURING CONSTRUCTION	11594
270. UNDISTRIBUTED CONSTRUCTION EXPENDITURES	11594
271. *Engineering and Superintendence*	11594
272. *Law Expenditures During Construction*	11594
273. *Taxes During Construction*	11595
274. *Miscellaneous Construction Expenditures*	11595

[fol. 11583] INSTRUCTIONS PERTAINING TO FIXED CAPITAL ACCOUNTS

9. Fixed capital defined.—By the fixed capital of a company (frequently termed the *construction account*) is meant the property, both tangible and intangible, which is devoted to the accomplishment of the principal purposes of its business, and which has an expectation of life in service of more than one year from date of installation in service (exception being made in the case of hand tools and other small portable tools that may be lost or stolen).

Fixed capital consists of *original capital*, *additions*, *betterments*, and *replacements*, and the cost thereof should be charged as directed below.

Original capital is the fixed capital installed or acquired prior to the beginning of regular operations by the

pany. As applied to a telephone company it includes the acquisition or construction of the plant necessary to begin the regular operation of an exchange or toll system. The cost of original capital should be charged to the appropriate subaccounts under account No. 100, "Fixed Capital Installed Prior to January 1, 1913," or under account No. 101, "Fixed Capital Installed Since December 31, 1912."

Additions are structures, facilities, equipment, and other properties added to those in service at the beginning of operations, and not taking the place of any property of like purpose previously held by the company. The cost of additions should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since December 31, 1912."

Betterments are mechanical changes in structures, facilities, or equipment which have as their primary aim and result the making of the properties affected more useful or of greater capacity than they were at the time of their installation or acquisition. The cost of such portion only of the changes incident to betterments as will, when added to the original cost of the property bettered, give the cost of replacement or reconstruction in present condition of the property as bettered should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since December 31, 1912." The remainder of the cost of the change should be classed as a repair and be charged to the appropriate operating expense accounts.

Replacements are those installations of fixed capital which have for their purpose the substitution of one building, structure, piece of equipment, or machinery for another which it has become necessary to retire, the substitute having substantially no greater capacity than the property replaced; also the extension of life period of franchises, patents, and other intangible fixed capital.

The cost of the fixed capital retired should be credited to the fixed capital accounts in which it is carried and the cost of the fixed capital installed in place of fixed capital so retired should be charged to the appropriate subaccounts under account No. 101, "Fixed Capital Installed Since December 31, 1912."

[Ord. 11564] 10. Costs to be actual money costs.—All charges made to fixed capital or other property accounts with respect to any property acquired on or after January

1, 1913, should be the actual money costs of the property. When the consideration actually given for anything with respect to which a charge is made to any fixed capital or other property account is anything other than money, the actual consideration should be described in the entry with sufficient fullness and particularity to identify it, and the amount charged should be the actual money value of such consideration at the time of the transaction.

11. Interest accruing during construction period.—Account No. 268, "Interest During Construction," should include only such proportion of the interest on funds used for construction purposes and of the discount and expense on funded debt as is equitably assignable to the period between the date of the issuance of securities and the time when the property acquired or the improvement made through such issuance becomes available for the service for which it is intended. The proportion of interest, discount, and expense thus chargeable should be that which the period prior to the completion or coming into service of the facilities or improvements constructed bears to the entire life of the securities issued.

12. Costs of labor, materials, and supplies.—The term *cost* as used in the fixed capital (or construction) accounts means the actual cost in money of labor and materials used in construction, or the actual cost in money of property acquired after construction, or if the consideration given is other than money, the actual money value of such other consideration at the time of the purchase. Cost of labor includes not only wages, salaries, and fees paid employees, but also the personal expenses of such employees when borne by the company. Cost of material and supplies consumed in construction is the cost at the places where they enter into construction, including cost of transportation and inspection when specifically assignable. If such materials and supplies are passed through storehouses, their cost entered in the account may include a suitable proportion of store expense.

13. Plant and equipment and other property purchased.—When any property in the form of a going or completed plant is purchased, an appraisal of the property so acquired should be made, and the different constituent elements of the plant (and equipment, if any) or other property acquired

should be appraised at their structural value; that is to say, at the estimated cost of replacement or reproduction less deterioration to the then existing conditions through wear and tear, obsolescence, and inadequacy. If the actual money value of the consideration given for the plant or other property was at the time of the acquisition in excess of such appraised value, the excess should be charged to account No. 204, "Other Intangible Capital," and the appraised values of the constituent elements should be charged to the appropriate fixed capital accounts as hereinafter designated. If the actual money value of the con- [fol. 11585] sideration given was not in excess of such appraised value, such actual money value should be distributed through the said accounts in proportion to the said appraised value of the constituent elements appropriate to the respective accounts.

Companies should be prepared to furnish the Commission, upon demand, a full report of the contract of acquisition, the consideration given therefor, the determination of the actual money value of such consideration if other than money, the appraisal, and the amounts charged to the respective accounts for each plant or other such fixed capital purchased. The purchaser is required to procure in connection with the acquisition of any such plant or other fixed capital all existing records, memoranda, and accounts in the possession or control of the grantor relating to the construction and improvement of such plant, and to preserve such records, memoranda, and accounts until authorized by law to destroy or otherwise dispose of them.

14. Fixed capital withdrawn or retired.—(*a*) When any tangible fixed capital acquired prior to January 1, 1913, is withdrawn or retired from service for any cause, the amount at which it stands charged should be credited to the subaccount under account No. 100, "Fixed Capital Installed Prior to January 1, 1913," in which it is charged, and such amount, plus the expenses incident to the retirement, less the value of salvage, should be charged (1) to account No. 102, "Reserve for Accrued Depreciation—Cr." for the proportion applicable to the period covered by the reserve, and (2) to account No. 413, "Realized Depreciation not Covered by Reserves" for the remainder. Such

portion only of the realized depreciation shall be charged to account No. 102, as is due to life in service during the period for which the reserve was established; this portion may be estimated on the basis of the proportion which the life in service of the property in question after that date bears to its entire life in service.

The entry of the credit to the fixed capital account should cite by name and page of book or other record the original entry of cost of the thing withdrawn. If there is no such original entry, that fact should be stated in connection with the credit entry, and the actual amount originally charged should be credited. If such amount is not known, it should be estimated, the facts upon which the estimate is based and the name of the person by whom estimated should be shown, and the amount thus estimated to be equivalent to the original charge in respect of such thing withdrawn should be credited to the fixed capital accounts involved.

(*b*) When any tangible fixed capital acquired subsequent to December 31, 1912, is withdrawn or retired from service for any cause the amount at which it stands charged should be credited to the fixed capital account in which it is charged, and such amount, plus the expenses incident to the retirement, less the value of salvage, should be charged to account No. 102, "Reserve for Accrued Depreciation—Cr."

[fol. 11586] The entry of the credit to the fixed capital account should cite by name and page of book or other record the original entry of cost of the thing withdrawn.

(*c*) If the age of tangible fixed capital withdrawn or retired from service can not be determined for classification between account No. 100, "Fixed Capital Installed Prior to January 1, 1913," and account No. 101, "Fixed Capital Installed Since December 31, 1912," the property so retired should be treated as having been charged to the former account, and the necessary credits should be made to the subaccounts thereunder.

(*d*) When any fixed capital is withdrawn or retired whose book value as carried in the fixed capital accounts has been reduced by writing off estimated depreciation, only that part of the realized depreciation which has not already been written off should be charged to account No. 102, "Reserve for Accrued Depreciation—Cr.," or to account No. 413, "Realized Depreciation not Covered by Reserves."

(e) When any fixed capital is withdrawn or retired whose book value is greater than the known or estimated cost, such excess should be charged to account No. 417, "Other Deductions from Surplus," and the realized depreciation should be charged as elsewhere directed.

(f) If any fixed capital is sold for more than its original cost, the amount of depreciation, if any, accrued and credited to a reserve in respect thereof, should be determined as accurately as possible and charged to such reserve. The sum of the amount so charged and the excess of the selling price over the cost of the property should be credited to account No. 401, "Miscellaneous Additions to Surplus."

[fol. 11587] TEXT EXPLANATORY OF FIXED CAPITAL ACCOUNTS

100. Fixed Capital Installed Prior to January 1, 1913.

This account is a summary of those accounts which include the fixed capital of the company installed prior to January 1, 1913, and which is still in service at the date of the balance sheet.

The accounts representing the fixed capital of the company as carried on its books at the close of December 31, 1912, should be so designated upon the books of the company as to show clearly that they relate only to fixed capital installed prior to the close of that date. No debits should be made to such accounts with respect to any property subsequently acquired, but the cost of such property should be charged to the accounts hereinafter provided. (See sec. 9, p. 32, and note under account No. 101.)

Note.—In the reports to the Commission a statement will be required showing the names of the accounts for fixed capital actually carried by the company on December 31, 1912, and the balances therein at the date of the report.

101. Fixed Capital Installed Since December 31, 1912.

This account is a summary of accounts Nos. 200 to 274, inclusive, which include the cost of fixed capital installed since December 31, 1912. The sum of the balances in accounts Nos. 200 to 274, inclusive, as provided hereinafter, should be shown on the balance-sheet statement under this account. (See sec. 9, p. 32.)

NOTE.—If the accounts of a telephone company have been kept as prescribed by a State commission and it is possible to close the fixed capital accounts substantially into the primary fixed capital accounts prescribed hereinafter, it will not be necessary to separate the fixed capital accounts as of January 1, 1913, but the primary accounts under account No. 101 may include the fixed capital accounts since the effective date of supervision by the State commission, and the dates in the titles of accounts Nos. 100 and 101 may be changed accordingly.

200. INTANGIBLE CAPITAL.

This account should include the cost of intangible capital, as provided for in the following subaccounts:

201. *Organization.*

This account should include all fees paid to governments for the privilege of incorporation, and all office and other expenditures incident to organizing the company or other enterprise and putting it in readiness to do business. This includes the cost of preparing and distributing prospectuses, the cost of soliciting subscriptions for stock (but not for loans nor for the purchase of bonds or other evidence of indebtedness), cash fees paid to promoters, and the actual cash value at the time of organization of securities paid to promoters for their services in organizing the enterprise; counsel fees; cost of preparing and issuing certificates of stock, and cost of procuring certificates of necessity from State authorities, and other like costs.

[fol. 11588] 202. *Franchises.*

This account should include the amount (exclusive of any tax or annual charge) actually paid to governments as the consideration for the grant of such franchise or right as is necessary to the conduct of the company's telephone operations. If any such franchise is acquired by assignment, the charge to this account in respect thereof should not exceed the amount actually paid therefor by the company to its assignor, nor should it exceed the amount actually paid the government. Any excess of the amount actually paid by the company over the amount paid by the original grantee to the grantor of the franchise shall

charged to account No. 204, "Other Intangible Capital." If any such franchise has a life of not more than one year after the date when it is first exercised by the company, it should not be charged to this account, but to the appropriate accounts in operating expenses, or in account No. 128, "Prepayments," if extending beyond the fiscal year.

NOTE.—Annual or more frequent payments in respect of franchises must not be charged to this account, but to the appropriate tax or operating expense account.

203. *Patent Rights.*

This account should include the cost of all rights (having a life of more than one year from the date when placed in service) acquired by the company in or under valid patents granted by the United States to inventors for inventions and discoveries in connection with the conduct of the company's telephone operations.

204. *Other Intangible Capital.*

This account should include the cost of all other property coming within the definition of intangible capital and devoted to telephone operations. Entries of charges to this account should describe the acquired property with sufficient particularity clearly to identify it, and should also show specifically the principal from whom acquired and all agents representing such principal in the transaction; also the term of life of such property, estimated if not known, and, if estimated, the facts upon which the estimate is based. (See sec. 13, p. 33.)

207. RIGHT OF WAY.

This account should include the cost of all land and interests in land acquired for the location of telephone wires, cables, pole lines, and conduits; salaries and expenses of right-of-way agents; expenses of appraisals and of juries, commissioners, or arbitrators in condemnation cases; real-estate brokers' commissions; cost of plats, abstracts, notarial fees, examination of title, recording deeds, etc.

This account should also include the first cost of acquiring leaseholds of land for right of way, the terms [11589] of which are more than one year each,

whether acquired through direct lease, assignment, or otherwise (but not including the rents paid periodically in consideration of rights obtained under such leases). If any such leasehold is acquired by assignment, the charge to this account must not exceed the amount actually paid therefor by the accounting company to the assignor.

210. LAND AND BUILDINGS.

This account should include the cost of land and buildings as provided for in the following subaccounts:

211. *Land.*

This account should include the cost of all land and interests in land, other than right of way, acquired for use in the operation of the telephone plant, such as land occupied by general and central offices, shops, stables, garages, storehouses, etc. It includes the cost of examination and registration of title, conveyancer's and notary's fees, purchasing agent's commissions or proportion of purchasing agent's salary, taxes accrued to date of transfer of title, and all liens upon the title, when such costs are assumed or paid by the purchaser in his own behalf; cost of assessments for public improvements which add to the value of the lands but which are not the property of the accounting company; cost of grading land when not done in connection with buildings; and costs of obtaining consents and payments for abutting damages and expenses of condemnation proceedings.

This account should also include the first cost of acquiring leaseholds of land, other than for right of way, the terms of which are more than one year each, whether acquired through direct lease, assignment, or otherwise (but not including the rents paid periodically in consideration of rights obtained under such leases). If any such leasehold is acquired by assignment, the charge to this account must not exceed the amount actually paid therefor by the accounting company to the assignor.

NOTE.—Cost of buildings and other improvements (except as specified above) should not be included in this subaccount. If at the time of acquisition

interest in land such interest extends to buildings or other improvements thereon, which improvements are devoted by the company to telephone operations, and if the price of such improvements is not determined by the contract, the buildings or improvements should be appraised at their fair cash value for use in such operations, and such appraised value shall be charged to account No. 212, "Buildings." If such improvements are devoted to operations other than telephone or held as investments, the cost (or the appraised value, if the cost is not determined in the contract of acquisition) should be charged to account No. 111, "Miscellaneous Investments." If the improvements are removed or wrecked, the salvage (less the cost of removal or wreckage) should be credited to this account.

212. *Buildings.*

This account should include the cost of all buildings, such as general and central offices, shops, stables, garages, storehouses, etc., devoted to the general purposes of the company; also of all permanent fixtures, [fol. 11590] such as water, steam, and gas pipes and fixtures; electric wiring and fixtures for lighting, signaling, etc.; elevators and the engines and motors specially provided for operating them; furnaces, boilers, and other apparatus provided for producing steam for such engines and for heating; electric generators specially provided for producing current for lighting such buildings, etc. This account includes such piers and other foundations for machinery and apparatus as are designed to be as permanent as the buildings in (or in connection with) which they are constructed, and to outlast the first machinery or apparatus mounted thereon. It also includes the cost of real-estate brokers' commissions, examinations and registrations of titles, and other expenses, such as architects' fees, supervision, etc., incident to the construction or purchase of buildings; and the cost of grading and of sidewalks, fences, hedges, etc., on grounds used in connection with such buildings. It does not include any telephone equipment, wiring, or apparatus for generating or controlling electricity for operation of the telephone system.

220. CENTRAL OFFICE EQUIPMENT.

This account should include the cost of all central office equipment, as follows:

221. *Central Office Telephone Equipment.*

This account should include the cost of local and toll switchboards, chief operators', monitors', and supervisors' desks and tables, wire chiefs' testing outfits, main and intermediate frames, cables, and jumper wires, call registers or meters, relay racks and coil racks, and power plants, including rectifiers, generators, engines, motors, batteries, power switchboards, meters, and fuse boards; telephone and telegraph instruments, and other electrical instruments and apparatus in the central office devoted to the operation of the telephone plant.

222. *Other Equipment of Central Offices.*

This account should include the cost of furniture and equipment (other than telephone equipment) in central offices for the operating forces. This account includes the furniture and equipment in operators' rest and lunch rooms, and in operators' schools.

230. STATION EQUIPMENT.

This account should include the cost of all telephone terminal equipment installed in service, either for subscribers or for company use, including the cost of installation, as follows:

231. *Station Apparatus.*

This account should include the cost of station apparatus, such as telephone sets, intercommunicating sets, bells, backboards, desk stands, coin boxes, protectors, battery boxes, initial batteries and cords, special station switching devices not otherwise classified, and telephone and telegraph instruments or parts thereof when owned by the company and installed for service.

[fol. 11591] 232. *Station Installations.*

This account should include the cost of installing station apparatus and the cost of inside wires; that is, the wires (or cables) from the instruments to the point of entrance to the building, where the drop wires or interior block wires terminate, or to the junction

where the house cable or other cable terminates, including wires on the same premises to connect main and extension stations, or to connect the private branch exchange distributing frames with their terminal stations.

233. *Interior Block Wires*

This account should include the cost of interior block wires (or cables) from the point of entrance to the building, where connection is made with the inside wires, to the point of connection with the permanent circuits at the terminals (block cable boxes) of the subsidiary underground cable or subsidiary aerial cable.

234. *Private Branch Exchanges.*

This account should include the cost of private branch exchange switchboards, their distributing frames, the cables connecting such switchboards and distributing frames, and the cost of installation.

235. *Booths and Special Fittings.*

This account should include the cost of booths and special fittings, such as desks, chairs, fans, and cash registers, and the cost of installation.

241. EXCHANGE POLE LINES.[1]

This account should include the cost of poles, towers, cross arms, pins, brackets, braces, guy wire, guy stubs, and other materials used in the construction of exchange service pole lines; also the cost of first clearing right of way.

242. EXCHANGE AERIAL CABLE.[1]

This account should include the cost of cables devoted to exchange service including the cost of suspension wire, cable clips and rings, cable boxes and fittings, pole seats and platforms, loading coils, pot heads, protectors, sleeves, and other material used in hanging such cables.

243. EXCHANGE AERIAL WIRE.[1]

This account should include the cost of exchange service wires, including insulators, sleeves, and other materials used in attaching such wires to the insulators. The exchange wire includes the drop wire lead-

[1] If plant is used both for exchange and toll service, the principal use of such plant should determine its classifica-

ing from the overhead plant to the point of entrance to the building.

244. Exchange Underground Conduits.[1]

This account should include the cost of exchange service conduits, including the cost of pipe, cement, [fol. 11592] manholes, manhole furnishings, and other materials used, the cost of connections to poles and buildings, repaving, and other costs incident to the installation of such conduits.

245. Exchange Underground Cable.[1]

This account should include the cost of exchange service underground cables, including cable boxes and fittings, loading coils, and other materials used in the work of installing such cables, and other cost incident thereto.

This account should include, in addition to the main exchange underground cable, the subsidiary cables through laterals to pole or building terminals; the subsidiary cables to the interior of city blocks for connection with interior block wires; and the subsidiary cables entering vertically (as house cables) into buildings for connection there with inside wires.

Note.—House cables are considered to be vertical extensions of underground cables or plant similar thereto. They do not include the inside wires extending from terminal boxes of house cables to subscribers' stations, nor the cables for subscribers' private branch exchange switchboards which are included in account No. 232, "Station Installations."

246. Exchange Submarine Cable.[1]

This account should include the cost of exchange submarine cable, cable towers, loading coils, cable boxes and fittings, and other materials used in the installation of such cables, and other costs incident thereto.

251. Toll Pole Lines.[1]

This account should include the cost of poles, towers, cross arms, pins, brackets, braces, guy wire, guy stubs, and other materials used in the construction of toll-

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[1] If plant is used both for exchange and toll service, the principal use of such plant should determine its classification.

service pole lines; also the cost of first clearing right of way.

252. TOLL AERIAL CABLE.[1]

This account should include the cost of cables devoted to toll service, including the cost of suspension wire, cable clips and rings, cable boxes and fittings, pole seats and platforms, loading coils, pot heads, protectors, sleeves, and other materials used in hanging such cables.

253. TOLL AERIAL WIRE.[1]

This account should include the cost of toll-service wires, including insulators, sleeves, and other materials used in attaching such wires to the insulators.

254. TOLL UNDERGROUND CONDUIT.[1]

This account should include the cost of toll-service conduits, including the cost of pipe, cement, manholes, manhole furnishings, and other materials used, the cost of connections to poles and buildings, repaving, and other costs incident to the installation of such conduits.

[fol. 11593] 255. TOLL UNDERGROUND CABLE.[1]

This account should include the cost of toll-service underground cables, including cable boxes and fittings, loading coils, and other materials used in the work of installing such cables, and other costs incident thereto.

256. TOLL SUBMARINE CABLE.[1]

This account should include the cost of toll submarine cable, cable towers, loading coils, cable boxes and fittings, and other materials used in the installation of such cables, and other costs incident thereto.

260. GENERAL EQUIPMENT.

This account should include the cost of the equipment classified in the subaccounts hereunder. Items of small value or short life, such as portable tools liable to be lost or stolen, temporary shelving, waste baskets, gloves, whips, and the like, should not be included in this account or the subaccounts hereunder but should be charged direct to the operating expense accounts or to the clearing accounts.

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[1] If plant is used both for exchange and toll service, the principal use of such plant should determine its classification.

261. *Office Furniture and Fixtures.*

This account should include the cost of desks, tables, chairs, carpets, cases, movable partitions, railings, shelves, typewriters; addressing machines, adding machines, and other office devices; stoves, portable gas and electric fixtures, and other office fittings (except fittings considered a part of the building as provided for in account No. 212, "Buildings," and telephone equipment provided for under account No. 220, "Central Office Equipment.")

262. *General Shop Equipment.*

This account should include the cost of all equipment specially provided for general shops, such as engines, gas producers, electric generators, and other power apparatus used in operating machinery in such shops; machine tools, shafting, belts, and like shop equipment; also such smithing equipment in general shops as is used principally for general purposes other than shoeing horses and repairing vehicles.

NOTE.—Hand and other small portable tools liable to be lost or stolen should not be included herein, but portable tools and apparatus of special value may be charged to this account and remain herein so long as record is kept of such tools and apparatus.

263. *General Store Equipment.*

This account should include the cost of all equipment of general store structures, such as movable counters, movable shelving, and other movable equipment of like nature; carts, barrows, trucks, tools, etc., and other apparatus and appliances used in handling, storing, or packing materials and supplies.

NOTE.—Counters, shelving, and the like which are permanently attached to the structure should be charged to account No. 212, "Buildings," and not to this account.

[fol. 11594] 264. *General Stable and Garage Equipment.*

This account should include the cost of all equipment of general stables, including horses, harness, drays, wagons, automobiles and other vehicles; equipment of shoeing shops, harness-repair shops, vehicle-repair shops, etc.

265. *General Tools and Implements.*

This account should include the cost of portable testing apparatus and valuable tools and implements devoted to the maintenance or construction of the telephone plant and not provided for in the equipment accounts. This does not include tools not yet in use carried as supplies unissued.

268. INTEREST DURING CONSTRUCTION.

This account should include the interest upon all moneys (and credits available upon demand) devoted to the construction and equipment of the property from the time of such devotion until the construction is ready for use. Interest receivable accrued upon such moneys (and upon such credits) should be credited to this account.

If any property with respect to which an interest charge is included in this account is withdrawn or retired from service, the amount of such interest (estimated, if not known) should be credited to this account and charged off as a part of the original cost of the property so retired. No interest upon expenditures for replacements or reconstruction should be included in this account or any other fixed capital account unless proper credits are made to the appropriate fixed capital accounts for any interest included in such accounts in respect of the property retired or withdrawn. (See sec. 11, p. 33.)

270. UNDISTRIBUTED CONSTRUCTION EXPENDITURES.

This account should include the expenditures provided for in the following subaccounts when such expenditures can not be satisfactorily allocated to the fixed capital accounts to which they relate. Upon the retirement or withdrawal of any property with respect to which any charge is included in this account or any subaccount hereunder, there should be credited to this account or the appropriate subaccount such part of the undistributed expenditures during construction (estimated, if not known) as may be applicable to the property withdrawn or retired.

271. *Engineering and Superintendence.*

This account should include all expenditures for services and expenses of engineers, draftsmen, and superintendents employed on preliminary and construc-

tion work when the expenditures can not be assigned to specific construction accounts.

272. *Law Expenditures During Construction.*

This account should include general law expenditures incurred in the construction of the telephone plant, such as the pay and expenses of counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; the cost of printing briefs, legal forms, [fol. 11595] testimony, reports, etc.; payments to arbitrators for the settlement of disputed questions; cost of suits and payments of special fees, notarial fees, and witness fees, and other court expenses. When any of the expenditures enumerated herein can be charged directly to the account for which incurred, they should be so charged and not to this account. Expenditures incurred in connection with the acquisition of right of way should be charged to account No. 207, "Right of Way," and in the acquisition of other land to account No. 211, "Land." Law expenditures in connection with the organization of the corporation should be charged to account No. 201, "Organization."

273. *Taxes During Construction.*

This account should include all taxes and assessments levied and paid on property belonging to the company while under construction and before the plant is opened for operation, except special taxes assessed for street and other improvements, such as grading, sewering, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property benefited is charged.

274. *Miscellaneous Construction Expenditures.*

This account should include salaries and expenses of executive and general officers of the telephone company before it is ready to begin operations; clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, with the office expenses; insurance during construction; also construction and equipment items of a special and incidental nature which can not properly be charged to any other fixed capital account.

NOTE A.—This account may include a suitable proportion of supply expenses when such expenses are not assignable to specific materials.

NOTE B.—This account should not include any costs of organization, or any costs or discounts connected with the issue and disposal of stocks, bonds, or other securities, or commercial paper.

[fol. 11596] INCOME STATEMENT

I. OPERATING INCOME

	Side folio
300. TELEPHONE OPERATING REVENUES	11599
301. TELEPHONE OPERATING EXPENSES	11599
NET TELEPHONE OPERATING REVENUES (OR DEFICIT).	
302. OTHER OPERATING REVENUES	11599
303. OTHER OPERATING EXPENSES	11599
304. UNCOLLECTIBLE OPERATING REVENUES	11599
305. TAXES ASSIGNABLE TO OPERATIONS	11600
OPERATING INCOME (OR LOSS).	

II. NONOPERATING REVENUES

310. RENT REVENUES FROM LEASE OF TELEPHONE PLANT	11600
311. MISCELLANEOUS RENT REVENUES	11600
312. DIVIDEND REVENUES	11600
313. INTEREST REVENUES	11600
314. SINKING AND OTHER RESERVE FUND ACCRETIONS	11601
315. PROFITS FROM OPERATIONS OF OTHERS	11601
316. MISCELLANEOUS NONOPERATING REVENUES	11601

III. NONOPERATING REVENUE DEDUCTIONS

320. RENT EXPENSE	11602
321. MISCELLANEOUS NONOPERATING EXPENSE	11602
322. NONOPERATING TAXES	11602
323. UNCOLLECTIBLE NONOPERATING REVENUES	11602

IV. DEDUCTIONS FROM GROSS INCOME

330. RENT DEDUCTIONS FOR LEASE OF TELEPHONE PLANT	11602
331. RENT DEDUCTIONS FOR TELEPHONE OFFICES	11602
332. RENT DEDUCTIONS FOR CONDUITS, POLES, AND OTHER SUPPORTS	11603
333. RENT DEDUCTIONS FOR INSTRUMENTS AND EQUIPMENT	11603

334. Miscellaneous Rent Deductions 11603
335. Interest Deductions for Funded Debt 11603
336. Other Interest Deductions 11603
337. Loss on Operations of Others 11604
338. Amortization of Debt Discount and Expense 11604
339. Release of Premiums on Debt—Cr. 11604
340. Amortization of Landed Capital 11604
341. Miscellaneous Deductions from Income 11604
Net Income (or Loss).

[fol. 11597] V. DISPOSITION OF NET INCOME

350. Appropriations of Income to Sinking and Other Reserve Funds 11604
351. Dividend Appropriations of Income 11605
352. Appropriations of Income for Construction, Equipment, and Betterments 11605
353. Miscellaneous Appropriations of Income 11606
Income Balance Transferred to Credit (or Debit) of Corporate Surplus or Deficit Account.

[fol. 11598] INSTRUCTIONS PERTAINING TO INCOME STATEMENT

15. Income account defined.—The Income Account brings together those accounts that show the total amount of money that the company has received or become entitled to receive for services rendered during a given period, the return accruing upon investments during the period and the disbursements and obligations (fixed charges) incurred that affect the disposition of the amounts so received or accrued.

The sum total of the credit balances in the operating revenue accounts at the close of a fiscal period diminished by the operating expenses, the taxes, and the uncollectible bills assignable to such operation gives the operating income (or loss) for the period.

To the net revenue (or deficit) are added the nonoperating revenues, less the nonoperating revenue deductions, which gives the gross income for the period.

From the gross income are deducted various compul-

deductions grouped herein as "Deductions from Gross Income;" this gives the Net Income (or Loss) for the particular period. From the Net Income are deducted such appropriations as are made from Income; this gives the amount that should be carried to the Corporate Surplus or Deficit account.

16. Taxes.—Separate accounts should be kept of the taxes applicable to operating and to nonoperating revenues, and, if the company engages in business other than telephone operations, taxes applicable to such other business should also be kept separate.

The tax accounts should be charged each month and an open account termed "Tax Liability Account" should be concurrently credited with the month's proportion of taxes applicable to the operations covered by each account. If the exact amounts of the annual taxes are not known, they should be estimated and one-twelfth of the estimated amounts be charged each month. From time to time during the year, as the actual tax levies become known, the monthly charges should be adjusted so as to include as nearly as may be possible the total amount of the taxes in the period to which they apply. When any such tax bill is actually paid, the "Tax Liability Account" should be debited with the amount of the payment. If the balance in the "Tax Liability Account" is a debit balance, due to the prepayment of taxes applicable to a period subsequent to that for which the Income Account is stated, the amount of the debit balance should be shown in account No. 130, "Prepaid Taxes"; and if the balance is a credit balance the amount should be shown in account No. 166, "Taxes Accrued."

Taxes on property leased should be charged to the appropriate tax account by the party which, under the terms of the lease contract, is obligated for such taxes. If the other party to the lease, as a matter of convenience, pays the taxes to the government authorities, such taxes should not enter its tax accounts but should be charged directly to the party obligated for the taxes.

The tax accounts must not include any fees or charges sometimes called taxes, such as water taxes, drainage taxes, [illegible] taxes, etc., which are payments for some specified service rendered by the government.

[fol. 11599] TEXT EXPLANATORY OF ACCOUNTS APPEARING IN THE INCOME STATEMENT

I. OPERATING INCOME

300. TELEPHONE OPERATING REVENUES.

This account should include the total operating revenues derived from the telephone operations of the company for the period covered by the income account statement. (For the primary operating revenue accounts, see pp. 61 to 63.)

301. TELEPHONE OPERATING EXPENSES.

This account should include the total operating expenses of the telephone operations of the company for the period covered by the income account statement. (For the primary operating expense accounts, see pp. 69 to 77.)

302. OTHER OPERATING REVENUES.

This account should include the total revenues of the company derived from operations, other than telephone operations, for the period covered by the income account statement. This account includes the revenue derived from the operation of property carried in balance-sheet account No. 111, "Miscellaneous Investments," when such property is operated by the accounting company.

303. OTHER OPERATING EXPENSES.

This account should include the total expenses of operations other than telephone operations for the period covered by the income account statement. This account includes the expenses of the operation of property carried in balance-sheet account No. 111, "Miscellaneous Investments," when such property is operated by the accounting company.

304. UNCOLLECTIBLE OPERATING REVENUES.

This account should include the amount of any account for telephone and other services which, after a reasonably diligent effort to collect, has proved impracticable of collection. This account includes only uncollectible bills for amounts which have been treated as operating revenues; other uncollectible bills should be charged to account No. 323, "Uncollectible Nonoperating Revenues," or to Corporate Surplus or Deficit account, as may be appropriate.

This account may include monthly charges, based upon estimates, to create a reserve for uncollectible bills, provided such reserve is adjusted annually in accordance with the experience of the accounting company. Such amounts should be credited to a subaccount under account No. 118, "Due from Subscribers and Agents," to which should be charged bills that have proved impracticable of collection.

[fol. 11600] 305. TAXES ASSIGNABLE TO OPERATIONS.

This account should include Federal, State, county, municipal, and other taxing-district taxes relating to telephone property, operations, and privileges for the period for which the Income Account is stated. This account should also include the taxes on other property and operations, the revenues and expenses of which are included in accounts 302 and 303, respectively. (See sec. 16, p. 47.)

II. NONOPERATING REVENUES

310. RENT REVENUES FROM LEASE OF TELEPHONE PLANT.

This account should include all revenues from the company's interests in telephone plant or equipment held by others under some form of lease whereby it surrenders possession of such property for operating purposes.

This account is intended to cover only rents receivable for the use of telephone exchanges or operating units held as a whole by others under some form of lease.

311. MISCELLANEOUS RENT REVENUES.

This account should include the revenues accruing to the company as a return upon rented property other than telephone plant and equipment, held by others under lease, as provided for in the preceding account.

NOTE.—If the property rented is so intimately connected with property used in the company's telephone operations that the expenses on the former can not be ascertained, the revenues should be credited to account No. 505, "Minor Rents of Exchange Plant," No. 515, "Minor Rents of Toll Plant," or No. 524, "Rents from Other Operating Property," as may be appropriate,

and the expenses in connection with the rented property should be included in the operating expenses.

312. Dividend Revenues.

This account should include dividends declared on stocks owned by the accounting company (and held in its treasury or deposited in trust), or controlled through lease or otherwise, the income from which is the property of the accounting company. Accruals of guaranteed dividends may be included in this account if their payment is reasonably assured.

Note A.—This account should not include credits for dividends on stocks issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral.

Note B.—Dividends on stocks of other companies held in sinking or other reserve funds should not be included in this account, but should be credited to account No. 314, "Sinking and Other Reserve Fund Accretions."

313. Interest Revenues.

This account should include interest on funded securities of other companies owned by the accounting [fol. 11601] company (and held in its treasury or deposited in trust), or controlled through lease or otherwise, the income from which is the property of the accounting company; interest on notes, bank balances, and open accounts; and other analogous items including discount on short-term notes. Interest accrued should not be credited unless its payment is reasonably assured by past experience, guaranty, anticipated provision or otherwise. In other cases the credit to this account should be based upon the interest actually collected.

Note A.—This account should not include interest on funded securities issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral.

Note B.—Interest on funded securities of other companies held in sinking or other reserve funds should

not be included in this account, but in account No. 314, "Sinking and Other Reserve Fund Accretions."

NOTE C.—At the option of the company there may be included in this account the portion applicable to the fiscal period of the amount requisite to extinguish (during the interval between the date of acquisition and the date of maturity) the discount or premium on funded securities of other companies owned.

314. SINKING AND OTHER RESERVE FUND ACCRETIONS.

This account should include the revenues accruing on cash, securities, and other assets (other than securities issued or assumed by the accounting company) in the hands of the trustees or specifically set aside for sinking and other special funds.

NOTE A.—At the option of the company there may be included in this account the portion applicable to the fiscal period of the amount requisite to extinguish (during the interval between the date of acquisition and the date of maturity) the discount or premium on funded securities of other companies held in sinking or other reserve funds.

NOTE B.—If the income on any special fund is retained in the fund and if the fund is required to be represented by a reserve, the amounts credited to this account in respect to such income should be concurrently charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds," and credited to account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve account.

315. PROFITS FROM OPERATIONS OF OTHERS.

Whenever in accordance with the terms of any contract the company is entitled to participate in the profits from operations of others, all revenues accruing to the company from such source should be credited to this account.

NOTE.—This account does not include any dividends or other returns upon securities issued by such separately operating companies, nor any remuneration for services or the use of property as provided for in account No. 526, "Licensee Revenue—Cr."

316. MISCELLANEOUS NONOPERATING REVENUES.

This account should include all nonoperating revenues not provided for in the foregoing accounts.

[fol. 11602] III. NON-OPERATING REVENUE DEDUCTIONS

320. RENT EXPENSE.

This account should include all expenses in connection with rented property, the rents of which are included in account No. 310 or No. 311, such as the cost of maintenance when borne by the company, the cost of negotiating contracts, advertising for tenants, fees paid conveyancers, collector's commissions, cost of enforcing payment of rent, cost of ousting tenants, etc. This includes the expense accruing while the property is idle and awaiting an occupant. It does not include taxes.

NOTE.—If the property rented is so intimately connected with property used in the company's telephone operations that the expenses on the former can not be ascertained, they should be included in the operating expenses and the revenue should be credited to account No. 505, "Minor Rents of Exchange Plant," No. 515, "Minor Rents of Toll Plant," or No. 524, "Rents from Other Operating Property," as may be appropriate.

321. MISCELLANEOUS NONOPERATING EXPENSE.

This account should include all expenses in connection with nonoperating revenue other than the expense provided for in account No. 320, "Rent Expense." This account should include all expenses in connection with procuring interest revenue, dividend revenue, profits from operations of others, and analogous items. It does not include the taxes on such investments.

322. NONOPERATING TAXES.

This account should include all taxes payable by the company accrued upon nonoperating property and all taxes assignable to nonoperating revenues. (See sec. 16, p. 47.)

323. UNCOLLECTIBLE NONOPERATING REVENUES.

When any nonoperating revenues are judged by the company to be uncollectible, the amount thereof should

be credited to the account in which theretofore charged and charged to this account.

IV. DEDUCTIONS FROM GROSS INCOME

330. Rent Deductions for Lease of Telephone Plant.

This account should include all amounts accrued against the company for rent of telephone plant and equipment which it holds under some form of lease from another, and of which for operating purposes it has the exclusive possession.

This account is intended to cover only rents payable for the use of telephone exchanges or operating units held as a whole under some form of lease.

331. Rent Deductions for Telephone Offices.

This account should include the rents payable accruing for use of general offices and central and branch [fol. 11603] telephone offices owned by others, excepting rents for which provisions are hereinafter made under "Clearing accounts." (See p. 77.)

Note.—Where rent payments cover services, light, heat, etc., and maintenance, in addition to a return upon investment, an apportionment should be made of the rent payment and the amount representing interest and maintenance (estimated, if not known) should be charged to this account, the balance of the payment being charged to the appropriate expense accounts. Where repairs of rented buildings are made by the company, the cost of such repairs should be charged to the appropriate operating expense or other accounts.

332. Rent Deductions for Conduits, Poles, and Other Supports.

This account should include the rents payable accruing for the use of ducts, conduits, or subways owned by others and rents for the use of poles, fences, or buildings as supports for the telephone lines of the accounting company.

333. Rent Deductions for Instruments and Equipment.

This account should include the rents payable accruing for telephone instruments and equipment owned by others.

This account does not include amounts paid licensor telephone companies under an agreement to pay a cer-

tain percentage of revenues for use of instruments, privilege of connection, etc.

334. Miscellaneous Rent Deductions.

This account should include rents payable accrued not provided for elsewhere.

Note.—Rent of tools, equipment, or other facilities used for construction should not be included in this account, but in the appropriate fixed capital account.

335. Interest Deductions for Funded Debt.

This account should include all interest accrued on outstanding funded debt and debenture stock issued or assumed by the company. This account does not include interest on securities held by the company in its treasury, in sinking or other reserve funds, or pledged as collateral.

Note A.—Interest accruing on funded securities after maturity should not be included in this account, but in account No. 336, "Other Interest Deductions."

Note B.—If any of the funded debt securities issued or assumed by the company are held in its sinking or other reserve funds and the interest on such funded debt is an accretion to the fund, the interest on such securities should not be charged to this account, but an amount equal to the interest on the funded debt so held should be charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds." This does not apply to securities carried in account No. 127, "Provident Fund Assets."

336. Other Interest Deductions.

This account should include all interest accrued on unfunded debt, such as short-term notes payable on demand or having dates of maturity one year or less from date of issue, and open accounts and other analogous items, including discount on short-term notes; also interest accruing on funded debt securities after maturity of debt.

[fol. 11604] 337. Loss on Operations of Others.

Whenever, in accordance with the terms of any contract, the company is bound to contribute toward reimbursement of the losses resulting from the operations

of others, all liabilities against the company accruing from such source should be charged to this account.

338. Amortization of Debt Discount and Expense.

Charge to this account during each fiscal period the proportion of the unamortized discount and expense on outstanding funded debt which is applicable to the period. (See sec. 7, p. 14.)

339. Release of Premiums on Debt—Cr.

Credit to this account during each fiscal period the proportion of the premium at which outstanding funded debt was issued which is applicable to the period. (See sec. 7, p. 14.)

340. Amortization of Landed Capital.

Charge to this account during each fiscal period such portion of the original money cost (estimated, if not known) of landed capital as carried in account No. 207, "Right of Way," and No. 211, "Land," as is necessary to cover the proportion of life thereof expired during such period.

Note A.—The amounts charged to this account should be concurrently credited to account No. 103, "Reserve for Amortization of Intangible Capital—Cr."

Note B.—When any landed capital expires or is otherwise retired from service (as e. g., through sale) the fixed capital account or investment account, if any, originally charged therewith should be credited with the amount originally charged, account No. 103, "Reserve for Amortization of Intangible Capital—Cr.," should be debited with all amounts theretofore credited to such account in respect of such capital so going out of service; the appropriate account should be debited with the proceeds of sale, if any, and any necessary adjustment should be made through the Corporate Surplus or Deficit account.

341. Miscellaneous Deductions from Income.

This account should include all deductions from gross income which are in the nature of fixed charges but not otherwise provided for, such as those required by the terms of some contract, agreement, charter provision, law, or ordinance. Such deductions should not include any appropriations or dispositions of income that rest solely in the discretion of the accounting company.

V. DISPOSITION OF NET INCOME

350. Appropriations of Income to Sinking and Other Reserve Funds.

This account should include amounts of appropriations of income for sinking and other reserve funds. The terms of mortgages, deeds of trust, or other contracts providing for the allocation of income or for the [fol. 11605] payment of definite sums into sinking and other reserve funds, and for accretions to such funds on account of income from previous investments, may be made the basis of such appropriations.

The appropriations for payments or accretions to the funds may include amounts equal to (1) direct payments; (2) the interest or dividends on securities issued or assumed by the accounting company and held in such funds; (3) the income from investments in securities (other than those issued or assumed by the accounting company) held in such funds; and (4) the income from cash and other property held in such funds.

Note A.—The amounts charged to this account should be concurrently credited to account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve.

Note B.—If appropriations for direct payments are made from surplus, they should be charged to account No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds."

351. Dividend Appropriations of Income.

This account should include dividends on outstanding capital stock issued or assumed by the accounting company (other than that held by it), if declared from income.

This account should be subdivided so as to show separately the dividends on the various classes of capital stock.

If a dividend is payable in any thing other than money, such thing should be described in the entry with sufficient particularity to identify it.

Note A.—This account should include the dividends declared out of income on all classes of capital stock,

except debenture stock. The payments on debenture stock should be charged to account No. 335, "Interest Deductions for Funded Debt."

NOTE B.—This account should not include charges for dividends on capital stock issued or assumed by the accounting company and owned by it, whether held in its treasury, in special deposits, or in sinking or other reserve funds, or pledged as collateral. (See account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds.")

NOTE C.—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 412, "Dividend Appropriations of Surplus."

352. APPROPRIATIONS OF INCOME FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include amounts appropriated from income for construction and equipment and for betterments of property carried in fixed capital accounts.

These amounts should be subdivided so as to show—(*a*) amounts expended during preceding fiscal periods, (*b*) amounts expended during the current fiscal period, and (*c*) amounts held in reserve.

NOTE.—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 415, "Appropriations of Surplus for Construction, Equipment, and Betterments."

[fol. 11606] 353. MISCELLANEOUS APPROPRIATIONS OF INCOME.

This account should include appropriations of income not provided for elsewhere.

NOTE.—This account should be used if the appropriations are definitely made as chargeable to income. If similar appropriations are made from surplus, they should be charged to account No. 416, "Miscellaneous Appropriations of Surplus."

[fol. 11607] CORPORATE SURPLUS OR DEFICIT ACCOUNT

I. CREDITS

		Side folio
	BALANCE (AT BEGINNING OF FISCAL PERIOD).	
400.	CREDIT BALANCE TRANSFERRED FROM INCOME ACCOUNT	11608
401.	MISCELLANEOUS ADDITIONS TO SURPLUS	11608
	BALANCE DEBIT (AT END OF FISCAL PERIOD) CARRIED TO BALANCE SHEET.	

II. DEBITS

	BALANCE (AT BEGINNING OF FISCAL PERIOD).	
410.	DEBIT BALANCE TRANSFERRED FROM INCOME ACCOUNT	11608
411.	APPROPRIATIONS OF SURPLUS TO SINKING AND OTHER RESERVE FUNDS	11608
412.	DIVIDEND APPROPRIATIONS OF SURPLUS	11609
413.	REALIZED DEPRECIATION NOT COVERED BY RESERVES	11609
414.	AMORTIZATION UNPROVIDED FOR ELSEWHERE	11609
415.	APPROPRIATIONS OF SURPLUS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS	11609
416.	MISCELLANEOUS APPROPRIATIONS OF SURPLUS	11610
417.	OTHER DEDUCTIONS FROM SURPLUS	11610
	BALANCE CREDIT (AT END OF FISCAL PERIOD) CARRIED TO BALANCE SHEET.	

INSTRUCTIONS PERTAINING TO CORPORATE SURPLUS OR DEFICIT ACCOUNT

17. Corporate surplus or deficit account defined.—This account or summary is the connecting link between the Income Account and the Balance Sheet. It summarizes the changes in the corporate surplus or deficit during a given fiscal period resulting from the operations and the business transactions during that period, as well as those effected by any disposition of net profits made solely at the option of the company by accounting adjustments not properly attributable to the period, or by miscellaneous losses or gains not provided for elsewhere. The corporate surplus or deficit should be shown on the balance-sheet statement under account No. 137, "Corporate Deficit," or No. 114, "Corporate Surplus Unappropriated."

[fol. 11608] TEXT EXPLANATORY OF CORPORATE SURPLUS OR DEFICIT ACCOUNT

I. CREDITS

400. Credit Balance Transferred from Income Account.
Under this title should be shown the amount of net income brought forward from the Income Account.

401. Miscellaneous Additions to Surplus.
This account should include amounts (not provided for elsewhere) transferred to Surplus from other accounts and amounts representing increases in resources not properly assignable to the income of the fiscal period for which the accounts are stated. Among the items which should be credited to this account are, for example—

Adjustment or cancellation of old balance-sheet accounts (other than fixed capital).

Profits derived from the sale of property carried in account No. 111, "Miscellaneous Investments."

Credits resulting from adjustments required to bring to par securities issued or assumed by the accounting company and reacquired at a cost less than the par value.

Premium on capital stock at the time of its retirement.

Unextinguished premiums on funded debt retired before maturity.

II. DEBITS

410. Debit Balance Transferred from Income Account.
Under this title should be shown the amount of net loss brought forward from the Income Account.

411. Appropriations of Surplus to Sinking and Other Reserve Funds.
This account should include amounts of appropriations of surplus for sinking and other reserve funds. The terms of mortgages, deeds of trust, or other contracts providing for the allocation of surplus or for the payment of definite amounts into sinking and other reserve funds may be made the basis of such appropriations.

Form A.—This account should be used if the appropriations are definitely made as chargeable to surplus.

If similar appropriations are made from income, they should be charged to account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds."

NOTE B.—If appropriations are made to cover the income accruing on sinking-fund assets and to cover amounts equivalent to interest on securities issued or assumed by the accounting company and held in such funds, the amounts of such appropriations should not be included in this account, but should be included in account No. 350, "Appropriations of Income to Sinking and Other Reserve Funds." If appropriations are made to cover sums equivalent to dividends on stock issued or assumed by the accounting company and held in such funds the amounts of such appropriations may be included in this account or in account No. 350, according as the dividend is declared from surplus or from income.

[fol. 11609] NOTE C.—The amounts charged to this account should be concurrently credited to balance-sheet account No. 172, "Surplus Invested in Sinking Funds," or other appropriate reserve accounts.

412. DIVIDEND APPROPRIATIONS OF SURPLUS.

This account should include dividends on outstanding capital stock issued or assumed by the accounting company (other than that held by it), if declared from surplus.

This account should be subdivided so as to show separately the dividends on the various classes of capital stock.

If a dividend is payable in any thing other than money, such thing should be described in the entry with sufficient particularity to identify it.

NOTE A.—This account includes the dividends declared from surplus on all classes of capital stock except debenture stock. The payments on debenture stock should be charged to account No. 335, "Interest Deductions for Funded Debt."

NOTE B.—This account should not include charges for dividends on capital stock issued or assumed by the accounting company and owned by it, whether held in

its treasury, in special deposits, or sinking or other reserve funds, or pledged as collateral. (See account No. 411, "Appropriations of Surplus to Sinking and Other Reserve Funds.")

NOTE.—This account should be used if appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 351, "Dividend Appropriations of Income."

413. REALIZED DEPRECIATION NOT COVERED BY RESERVES.

Charge to this account the realized depreciation (i. e., the difference between the original cost and the salvage, if any) on tangible fixed capital retired, if such depreciation has not been provided for through a depreciation reserve. This includes such portion of the realized depreciation on any physical property which was installed prior to the period for which the reserve was established as is due to life in service before that period. This portion may be estimated on the basis of the proportion which the life in service of the property in question prior to the period for which the reserve was established bears to its entire life in service. (See sec. 23, p. 67.)

414. AMORTIZATION UNPROVIDED FOR ELSEWHERE.

Charge to this account, when any intangible property expires or is relinquished, such portion of its cost as has not been previously written off or is not covered by account No. 103, "Reserve for Amortization of Intangible Capital—Cr." Charge also to this account all optional amortization, such as that of assets carried in accounts No. 201, "Organization" and No. 204, "Other Intangible Capital."

415. APPROPRIATIONS OF SURPLUS FOR CONSTRUCTION, EQUIPMENT, AND BETTERMENTS.

This account should include amounts appropriated from surplus for construction and equipment and for betterments of property carried in the fixed capital [Sec. 11610] accounts. These amounts should be subdivided so as to show (*a*) amounts expended during preceding fiscal periods, (*b*) amounts expended during the current fiscal period, and (*c*) amounts held in reserve.

NOTE.—This account should be used if appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 352, "Appropriations of Income for Construction, Equipment, and Betterments."

416. MISCELLANEOUS APPROPRIATIONS OF SURPLUS.

This account should include appropriations of surplus not provided for elsewhere.

NOTE.—This account should be used when the appropriations are definitely made as chargeable to surplus. If similar appropriations are made from income, they should be charged to account No. 353, "Miscellaneous Appropriations of Income."

417. OTHER DEDUCTIONS FROM SURPLUS.

This account should include amounts (not provided for elsewhere) transferred from Surplus to other accounts, amounts written off in consequence of adjustments, and payments not properly chargeable to Income for the fiscal period for which the accounts are stated. Among the items which should be charged to this account are, for example:

Adjustment or cancellation of old balance-sheet accounts (other than fixed capital).

Losses resulting from the sale, destruction, or retirement of property carried in account No. 111, "Miscellaneous Investments."

Losses resulting from adjustments required to bring to par securities issued or assumed by the accounting company and reacquired at a cost exceeding the par value.

Deductions made to extinguish discount on capital stock.

Deductions made to amortize debt discount and expense when not properly chargeable to income.

NOTE.—A complete analysis of this account will be required in annual reports of the company to the Commission.

[fol. 11611] OPERATING REVENUE ACCOUNTS

I. EXCHANGE SERVICE REVENUES

	Side folio
500. Subscribers' Station Revenues	11612
501. Public Pay Station Revenues	11612
502. Miscellaneous Exchange Service Revenues	11612
503. *Service Stations*	11612
504. *Private Exchange Lines*	11612
505. *Minor Rents of Exchange Plant*	11612
506. *Other Exchange Revenues*	11612

II. TOLL SERVICE REVENUES

510. Message Tolls	11613
511. Miscellaneous Toll Line Revenues	11613
512. *Leased Toll Lines*	11613
513. *Telegraph Tolls*	11613
514. *Telegraph Service on Toll Lines*	11613
515. *Minor Rents of Toll Plant*	11613
516. *Other Toll Line Revenues*	11613

III. MISCELLANEOUS OPERATING REVENUES

520. Messenger Service	11614
521. Telegraph Commissions	11614
522. Other Telegraph Service Charges	11614
523. Advertising and Directory	11614
524. Rents from Other Operating Property	11614
525. Other Miscellaneous Revenue	11614
526. Licensee Revenue—Cr.	11614
527. Licensee Revenue—Dr.	11614

INSTRUCTIONS PERTAINING TO OPERATING REVENUE ACCOUNTS

18. Operating revenues defined.—By *operating revenues* are meant all amounts of money which the company receives or becomes lawfully entitled to recover for services rendered and as a return upon property used by the company in its own operations. Credits to the various revenue accounts should be based upon the gross charges made for services rendered by the company.

19. Deductions from revenues.—Discounts allowed subscribers for prompt payment, corrections of overcharges,

overcollections theretofore credited and afterwards corrected, authorized refunds on account of failures in transmission, and other corrections should be charged to the revenue account to which they relate.

20. Commissions.—Commissions paid to attendants at pay stations and to employees or others in lieu of salaries should be charged to appropriate expense accounts and not to the revenue accounts.

[fol. 11612] TEXT EXPLANATORY OF OPERATING REVENUE ACCOUNTS

I. Exchange Service Revenues

500. Subscribers Station Revenues.

This account should include all revenues from subscribers for exchange service, extension stations, private branch exchanges, and other exchange service stations, whether the charge is based upon a flat rate or measured rate. Include in this account, also, charges made for the insertion of extra names in directory and for use of extra exchange mileage in circuits to subscribers' stations, installation and cancellation charges, and any commissions on telegraph tolls received in lieu of rent for exchange lines.

501. Public Pay Station Revenues.

This account should include all revenues from exchange service at public pay stations. This account should not include revenues from regular subscribers' stations having measured service or coin box service at standard rates. The amount credited to this account should be the gross amount collected or due at tariff rates; commissions allowed attendants or others for pay station tolls should be debited to account No. 648, "Pay Station Commissions," and not to this account.

502. Miscellaneous Exchange Service Revenues.

This account should include all revenues derived from exchange service other than from subscribers' stations or public pay stations, as provided for in the following subaccounts:

503. *Service Stations.*

This account should include switching charges and other revenues derived from stations, the lines and equipments for which are owned wholly or in part by

others, but to which the accounting company furnishes exchange service.

504. *Private Exchange Lines.*

This account should include all revenues derived from telephone lines, equipment, and instruments forming part of the company's exchange plant and leased to others for use as private lines but without exchange connections with other subscribers.

505. *Minor Rents of Exchange Plant.*

This account should include all revenues derived from attachments to exchange poles, the use of exchange conduits, and other minor rents from exchange plant where such property is maintained by the accounting company, and the cost of such maintenance can not be separated from the expense of maintaining the rented property. This account should not include rents for equipment leased to licensees under an arrangement for a division of revenues as provided for in account No. 526, "Licensee Revenue—Cr."

506. *Other Exchange Revenues.*

This account should include all exchange service revenues not provided for elsewhere.

ol. 11613] II. TOLL SERVICE REVENUES

). Message Tolls.

This account should include all revenues derived from messages transmitted wholly over the company's lines between stations in different exchange areas and for which a charge is made that is not included in contracts with subscribers for station service; also the accounting company's proportion of tolls on messages transmitted by the joint use of its own and other lines.

Miscellaneous Toll Line Revenues.

This account should include all toll service revenues (other than message tolls), as provided for in the following subaccounts:

Leased Toll Lines.

This account should include all revenues derived [illegible] toll lines (including the terminal exchange cir[illegible]) leased by others under contracts giving exclusive [illegible]hone use either continuously or during stated pe[illegible]. Such plant may be leased in connection with

private branch exchange or private exchange line installations.

NOTE.—Revenues from private branch exchanges or private lines, the contracts for which provide for the use of toll circuits, should be divided (by estimate, if necessary) between Exchange Revenue and Toll Revenue.

513. *Telegraph Tolls.*

This account should include all revenues received from telegraph companies for the use of toll lines for telephoning telegrams and cablegrams.

514. *Telegraph Service on Toll Lines.*

This account should include all revenues derived from the use of toll lines for telegraph circuits whether such lines are used by telegraph companies, brokers, or others.

515. *Minor Rents of Toll Plant.*

This account should include all revenues derived from attachments to toll poles, the use of toll conduits, and other minor rents from toll plant where such property is maintained by the accounting company, and the cost of such maintenance can not be separated from expense of maintaining the rented property. This account should not include rents from equipment leased to licensees under an arrangement for a division of revenues as provided for in account No. 526, "Licensee Revenue—Cr."

516. *Other Toll Line Revenues.*

This account should include all toll line revenues not provided for elsewhere.

[fol. 11614] III. MISCELLANEOUS OPERATING REVENUES

520. MESSENGER SERVICE.

This account should include all revenues derived from messenger service.

521. TELEGRAPH COMMISSIONS.

This account should include all commissions receivable for the collection of telegraph and cable tolls on messages transmitted between telegraph offices and their patrons and upon which the accounting company undertakes to make collection.

522. Other Telegraph Service Charges.

This account should include all revenues (not classed as telegraph commissions or telegraph tolls) received from telegraph companies for services rendered by the telephone company's employees in joint telephone offices in connection with telegraph and cable messages, such, for example, as receiving messages from the public and quoting rates.

523. Advertising and Directory.

This account should include all revenues derived from advertising in directories and elsewhere.

524. Rents from Other Operating Property.

This account should include all revenues accruing from the rent of buildings and other property (except leased wires, poles, conduits, and equipment covered by accounts No. 505, "Minor Rents of Exchange Plant," and No. 515, "Minor Rents of Toll Plant,"), when such property is used also by the company and the expense of maintaining and operating the rented portion can not be separated from the total expense.

525. Other Miscellaneous Revenue.

This account should include all miscellaneous operating revenues not provided for elsewhere. This account does not include nonoperating revenue as provided for in accounts Nos. 310 to 316, inclusive.

526. Licensee Revenue—Cr.

When a telephone company grants to another telephone company the use of its patents or furnishes instruments and equipment and general supervision under an agreement for apportioning the revenues of the licensee, the proportion accruing to the licensor should be included by the licensor in this account.

527. Licensee Revenue—Dr.

When a telephone company is granted by another telephone company the use of its patents, or is furnished instruments and equipment and general supervision under an agreement for apportioning the revenues of the licensee, the proportion accruing to the licensor should be included by the licensee in this account.

[fol. 11615] OPERATING EXPENSE ACCOUNTS

I. MAINTENANCE EXPENSES

	Side folio
601. Supervision of Maintenance	11620
602. Repairs of Aerial Plant	11620
603. Repairs of Underground Plant	11620
604. Repairs of Central Office Equipment	11620
605. Repairs of Station Equipment	11621
606. Repairs of Buildings and Grounds	11621
607. Station Removals and Changes	11621
608. Depreciation of Plant and Equipment	11622
609. Extraordinary Depreciation	11622
610. Other Maintenance Expenses	11622
611. Repairs Charged to Reserves—Cr.	11622

II. TRAFFIC EXPENSES

620. Central Office Superintendence	11622
621. *Traffic Superintendence*	11622
622. *Service Inspection*	11623
623. *Clerical Operating Wages*	11623
624. Operators' Wages	11623
625. Central Office Supplies and Expenses	11623
626. *Rest and Lunch Rooms*	11623
627. *Operators' Schooling*	11623
628. *Transmission Power*	11623
629. *Central Office Stationery and Printing*	11623
630. *Messenger Service*	11623
631. *Miscellaneous Central Office Expenses*	11624
632. Pay Station Expenses	11624
633. Other Traffic Expenses	11624

III. COMMERCIAL EXPENSES

640. Commercial Administration	11624
641. Promotion Expenses	11624
642. *Advertising*	11624
643. *Canvassing*	11624
644. *Sublicensee Relations*	11625
645. Collection Expenses	11625
646. *Revenue Accounting*	11625
647. *Revenue Collecting*	11625
648. *Pay Station Commissions*	11625
649. Directory Expenses	11626
650. Other Commercial Expenses	11626

[fol. 11616] IV. GENERAL AND MISCELLANEOUS EXPENSES

	Side folio
660. General Office Salaries	11625
661. *Salaries of General Officers*	11625
662. *Salaries of General Office Clerks*	11625
663. General Office Supplies and Expenses	11626
664. *Expenses of General Officers and Clerks*	11626
665. *General Office Stationery and Printing*	11626
666. *Other General Office Supplies and Expenses*	11626
667. General Law Expenses	11626
668. Insurance	11626
669. Accidents and Damages	11627
670. Law Expenses Connected with Damages	11627
671. Miscellaneous General Expenses	11627
672. *Relief Department and Pensions*	11627
673. *Telephone Franchise Requirements*	11627
674. *Amortization of Franchises and Patents*	11628
675. *Other General Expenses*	11628
676. *Telephone Franchise Requirements—Cr.*	11628

[fol. 11617] INSTRUCTIONS PERTAINING TO OPERATING EXPENSE ACCOUNTS

21. Repairs defined.—Repairs, as used in the text of the various operating expense accounts, includes ordinary and extraordinary repairs.

Ordinary repairs include:

(*a*) Testing for, locating, and clearing crosses, breaks, grounds, and other line troubles, including routine work intended to prevent such troubles, as, for example, pulling up slack, tightening guys and resetting guy stubs, trimming trees, straightening poles and cross arms, and cleaning and adjusting apparatus;

(*b*) Replacements of minor or short-lived parts of structures, equipment, or facilities;

(*c*) Replacements of minor parts of wire plant or equipment made necessary by reason of faulty adjustments, excessive strains, mechanical injuries, or other minor casualties not provided against in the charge for depreciation of plant and equipment;

(*d*) Rearrangements and changes in location of plant, other than subscribers' station equipment (for which a special allowance is provided). This includes rearrangements of

circuits, reassociation of party lines, rearranging grouping of trunks and calling circuits, recross connecting on distributing frames, rerunning jumper wires, underlining switchboard jacks, etc., together with materials used for such purposes which do not add to the tangible value of such plant;

(*e*) Recovering salvage and removing retired or abandoned property; (except subscribers' station equipment) when such costs are not provided for by the depreciation reserve.

Ordinary repairs are not required to be taken into account in fixing a rate of depreciation.

Extraordinary repairs include:

(*a*) Restoring to an efficient or proper condition buildings, structures, or other units of property which have deteriorated;

(*b*) Substituting, in order to maintain normal efficiency, new parts for old parts of continuous structures, such as pole lines, cables, wires, conduits, etc., where such substitutions do not amount to a practical replacement of any considerable length of such continuous structures;

(*c*) Restoring the condition of property damaged by storms, floods, fire, or other casualties;

(*d*) Recovering salvage and removing retired or abandoned property in connection with above work.

Extraordinary repairs should be provided for by adequate charges to depreciation.

When it is necessary substantially to reconstruct or to replace a major portion of any unit of property or any important section of a continuous structure, the cost should be handled through the capital accounts; that is, the cost of the property removed or replaced should be credited to the appropriate fixed capital accounts and the new property should be charged thereto.

All repairs, whether ordinary or extraordinary, should be charged to the appropriate primary operating expense accounts. Extraordinary repairs for which a reserve has been provided should then be concurrently charged to ac- [fol. 11618] count No. 102, "Reserve for Accrued Depreciation—Cr.," and credited to account No. 611, "Repairs Charged to Reserves—Cr."

22. Cost of repairs.—The cost of repairs, as used in t

text of the various operating expense accounts, should be understood to include the wages, salaries, and fees paid employees directly engaged in the work of repairs, personal expenses of such employees when borne by the company, and the cost of materials and supplies consumed and the expenses of facilities employed in making the repairs less the value of any salvage recovered. It includes also the cost of direct supervision, such as of foremen or superintendents of repair gangs, but does not include the cost of general supervision as provided for in account No. 601, "Supervision of Maintenance."

23. Depreciation of plant and equipment.—Telephone companies should include in operating expenses depreciation charges for the purpose of creating proper and adequate reserves to cover the expenses of depreciation currently accruing in the tangible fixed capital. By *expense of depreciation* is meant—

(*a*) The losses suffered through the current lessening in value of tangible property from wear and tear (not covered by current repairs).

(*b*) Obsolescence or inadequacy resulting from age, physical change, or supersession by reason of new inventions and discoveries, changes in popular demand, or public requirements, and

(*c*) Losses suffered through destruction of property by extraordinary casualties.

The amount charged as expense of depreciation should be based upon rules determined by the accounting company. Such rules may be derived from a consideration of the company's history and experience. Companies should be prepared to furnish the Commission, upon demand, the rules and a sworn statement of the facts, expert opinions, and estimates upon which they are based.

The estimate for depreciation of physical property should take into account—

(*a*) The gradual deterioration and ultimate retirement of units of property which may be satisfactorily individualized, such as buildings, machines, valuable instruments, etc., and that by the time such units of property go out of service there shall have been accumulated a reserve equal to the original money cost of such property plus expenses incident to retirement less the value of any salvage.

(*b*) The depreciation accruing in property which can not be readily individualized, such as pole lines, wires, cables, or other continuous structures, where expenditures for repairs or replacements of individual parts ordinarily are not actually made until the later years of the life in service of such property, and when made may, therefore, be classed as extraordinary repairs.

The rate of depreciation should be fixed so as to distribute, as nearly as may be, evenly throughout the life of the depreciating property the burden of repairs and the cost of capital consumed in operations during a given month or year, and should be based upon the average life of the units comprised in the respective classes of property. [fol. 11619] The amount estimated to cover the expense of depreciation of fixed capital should be charged monthly to account No. 608, "Depreciation of Plant and Equipment" (or to the appropriate clearing account or accounts), and concurrently credited to account No. 102, "Reserve for Accrued Depreciation—Cr."

Account No. 413, "Realized Depreciation not Covered by Reserves," is provided in the Corporate Surplus or Deficit account for charges for realized depreciation on tangible fixed capital retired when such depreciation occurred prior to the establishment of account No. 102, "Reserve for Accrued Depreciation—Cr.," or has not been provided for by credits to that account.

24. Extraordinary casualties and unanticipated reconstruction.—If so authorized, upon application to the Commission, the company granted such authority may charge the amount named in the authorization to a suspense account for the purpose of distributing over a limited period an extraordinary loss of such a nature that it can not be anticipated by the exercise of reasonable prudence. Losses of this sort may be due to the requirement by lawful authority or public necessity of improvements involving the abandonment of a considerable portion of plant and equipment before it has attained its normal life in service, or to an extraordinary casualty entirely unforeseen and unprovided for. The original cost of the property so abandoned or destroyed should be credited to the fixed capital accounts in which it was carried, and such portion of the cost as may be authorized by the Commission may be charged to the suspense account, the remainder of the cost, less any

salvage, being charged out as elsewhere provided in case of retirements of property. The suspense account so raised should be credited and account No. 669, "Extraordinary Depreciation," debited monthly with such an amount as will, through its regular application, amortize the amount of the loss at the end of the period designated.

All ordinary casualties (those which occur with such frequency that the principles of insurance are applicable thereto) should be provided for through an insurance reserve maintained for such losses or be included in the provision for depreciation of plant and equipment.

25. Joint operating expenses.—When any operating expense is incurred by the accounting company for the joint benefit of itself and others under an agreement for apportioning such expenses the company charging such expenses to others should credit such amounts to its primary expense accounts to which the expenses were charged when incurred. The debtor company should charge the amounts so billed to its primary expense accounts. Bills rendered by the operating company for joint expenses should show the expenses in detail.

The amounts so handled through the expense accounts should not include any allowance for profit or return upon the value of the property used; such allowance, if any, should be credited by the payee to the appropriate rent revenue account and charged by the payor to the appropriate rent deduction account.

[fol. 11620] TEXT EXPLANATORY OF OPERATING EXPENSE ACCOUNTS

I. MAINTENANCE EXPENSES

601. Supervision of Maintenance.

This account should include the pay and office and traveling expenses of superintendents and their assistants when directly in charge of maintenance of telephone plant, including general, division, and district plant superintendents, engineers, architects, and their office and field forces; the cost of repairing drafting and engineering instruments, and the original cost of such instruments as are not properly chargeable to fixed capital accounts; the cost of office and other supplies used by officers and employees whose salaries are

charged to this account; janitor service, light, heat, and miscellaneous office expenses where separate offices are maintained for such employees; also that portion of the salaries and expenses of the general engineering staff of the company which is assignable to maintenance.

602. Repairs of Aerial Plant.

This account should include the cost of repairs of all plant classified as aerial plant, such as poles, towers, cross arms, pins, brackets, and other pole fixtures; braces, guy wires, guy stubs, and other pole supports; aerial cables, and the suspension wires, bolts, clamps, rings, hangers, etc., used to attach cables to poles, towers, or other supports; aerial cable loading coils, cable boxes, and their appurtenances; and aerial telephone wires, drop wires, tie wires, insulators, and sleeves. It includes also the cost of trimming trees and clearing and removing obstructions from right of way for aerial plant, other than the cost of first clearing right of way.

603. Repairs of Underground Plant.

This account should include the cost of repairs of all plant classified as underground plant, such as underground conduits and their appurtenances; underground cables, submarine cables, and the loading coils, towers, boxes, and fittings belonging to such cables. It also includes the cost of repairing right of way for underground and submarine cables, and the cost of repaving after repairs of underground conduits.

604. Repairs of Central Office Equipment.

This account should include the cost of repairing telephone equipment in central telephone offices, such as switchboards, monitors' and supervisors' desks, testing outfits, main and intermediate frames, cables, and jumper wires, call registers and meters, relay racks and coil racks; equipment for generating and regulating power for telephone purposes, such as batteries, engines, motors, generators, rectifiers, transformers, meters, fuses, and protectors; telephone and telegraph [fol. 11621] instruments and other electrical instruments and apparatus in the central office; equipment for operators' schools and rest rooms, and furniture and fixtures required for the uses or convenience of the operating forces.

605. Repairs of Station Equipment.

This account should include the cost of repairing station apparatus, such as telephone sets, intercommunicating sets, bells, b-ackboards, desk stands, coin boxes, protectors, battery boxes, batteries, cords, and telephone and telegraph instruments or parts thereof; interior block wires; private branch exchange switchboards, distributing frames, and switchboard cables, and booths and special fittings for same, such as desks, chairs, fans, and cash registers.

Note.—The cost of renewals of batteries at stations is not chargeable to this account, but to account No. 628, "Transmission Power."

606. Repairs of Buildings and Grounds.

This account should include the cost of repairing general offices, central offices, test stations, or other telephone offices and the fixtures (except telephone apparatus) therein, such as elevators, plumbing, apparatus for heating, lighting, ventilating, and power; and the cost of maintaining yards and grounds, with their fences, sidewalks, sewers, etc., appurtenant to such buildings. Charge also to this account the cost of repairing shops, stores, stables, and garages, and permanent fixtures therein.

607. Station Removals and Changes.

This account should include the cost of disconnecting and removing and of changing the location of all plant classified as subscribers' station equipment (as defined in account No. 230, "Station Equipment") including freight and cartage on such equipment and material as is sent to storehouse.

(1) When stations are removed (not merely changed in location) from subscribers' premises, the original cost (estimated, if not known) of the station should be credited to the appropriate fixed capital accounts, and the cost of the instruments, private branch exchange apparatus, booths, and fittings should be charged to account No. 122, "Materials and Supplies," while the cost of installation, including inside wires, or interior block wires, and that portion of aerial wire which could be used only at the subscribers' premises from which the station is removed, less the value of any salvage, should be charged to this account.

NOTE.—When extensive replacements are made of subscribers' station equipment, or of drop or block wiring taken out of service because of inadequacy, or obsolescence, as when a magneto system is changed to a common battery or when open wire distribution is replaced by interior block construction, the cost of making such replacements should be handled through the regular construction and depreciation accounts, and should not be included in the above account.

[fol. 11622] (2) If wiring left from previous installations is reused either on same or other premises, the gain should be credited to this account. This includes the gain on inside wires and interior block wires and on that portion of aerial wire which could be used only at subscribers' premises.

(3) When stations are disconnected but left on premises, charge to this account the cost of disconnecting, and when reconnected, the cost of reconnecting.

(4) When station location or service is changed, charge to this account the cost of such changes, less the amount, if any, properly chargeable to fixed capital accounts for actual additions to plant.

(5) Credit to this account amounts charged subscribers for moves and changes.

608. DEPRECIATION OF PLANT AND EQUIPMENT.

Charge to this account monthly the amount estimated to be necessary to cover the depreciation accruing during the month in the company's tangible fixed capital (except depreciation provided in "Clearing Accounts," Nos. 701, 702, and 703). Amounts charged to this account should be concurrently credited to account No. 102, "Reserve for Accrued Depreciation—Cr." (See sec. 23, p. 67.)

609. EXTRAORDINARY DEPRECIATION.

This account should be charged monthly with such an amount as will, through its regular application, amortize any amount that may be carried in suspense on account of extraordinary casualties and unanticipated reconstruction. (See sec. 24, p. 68.)

610. OTHER MAINTENANCE EXPENSES.

This account should include cost of repairing telephone plant and equipment not provided for elsewhere.

611. REPAIRS CHARGED TO RESERVES—CR.

Credit to this account and charge concurrently

account No. 102, "Reserve for Accrued Depreciation—Cr.," an amount equal to the cost of extraordinary repairs made for which provision had been made in that reserve; also, credit to this account and charge concurrently to the insurers or to the insurance reserve an amount equal to the cost of repairs made necessary by casualties, when such cost is covered by insurance or an insurance reserve. (See sec. 21, p. 66.)

II. TRAFFIC EXPENSES.

620. CENTRAL OFFICE SUPERINTENDENCE.

This account should include the cost of all central office superintendence as provided in the following subaccounts:

621. *Traffic Superintendence.*

This account should include the pay and traveling expenses of officers and their assistants when directly in charge of traffic, either for the company as a whole [fol. 11623] or a territorial subdivision; also cost of office supplies, stationery, and printing; janitor service, light, heat, and miscellaneous office expenses if separate offices are maintained for such employees.

622. *Service Inspection.*

This account should include the pay and expenses of service inspection forces, including all employees on this work not engaged in the regular handling of the traffic.

623. *Clerical Operating Wages.*

This account should include the pay of clerks, stenographers, and office boys engaged in traffic work in central office operating rooms.

624. OPERATORS' WAGES.

This account should include the pay of chief operators, assistant chief operators, monitors, supervisors, information operators, directory operators, operators employed in the distribution of tickets to other operators, operators engaged in quoting toll rates and charges, switchboard operators, telegraph operators, and all other operators employed in the operation of the central office equipment.

625. CENTRAL OFFICE SUPPLIES AND EXPENSES.

This account should include the cost of all central office supplies and expenses as provided in the following subaccounts:

626. *Rest and Lunch Rooms.*

This account should include the cost of operating the retiring, rest, and lunch rooms for central office employees, including the cost of lunches provided for such employees. Credit to this account amounts received for lunches served.

627. *Operators' Schooling.*

This account should include the expenses of training new operators (whether a school is maintained or not), including wages paid them for which no service is rendered, the salaries and expenses of instructors, and supplies furnished to schools for operators.

628. *Transmission Power.*

This account should include the cost of power purchased for transmitting traffic and for operating signals; the cost of renewing local and central office batteries; and the cost of labor employed and supplies consumed in operating the generating plant and storage batteries for transmitting current or for operating signals.

629. *Central Office Stationery and Printing.*

This account should include the cost of all postage, stationery, stationery supplies, and printing for use of central offices.

630. *Messenger Service.*

This account should include pay and expenses of messengers employed in delivering messages and notifying persons of calls at telephone stations.

[fol. 11624] 631. *Miscellaneous Central Office Expenses.*

This account should include the cost of water, ice, fuel, lights, towels, toilet supplies, and of janitor service and other care of central offices.

632. Pay Station Expenses.

This account should include all traffic expenses, except commissions and central office operating expenses, incurred in connection with the operation of public pay stations.

633. Other Traffic Expenses.

This account should include all traffic expenses not elsewhere provided for.

Note.—Rent paid for central offices is chargeable to account No. 331, "Rent Deductions for Telephone Offices," and not to this account.

III. COMMERCIAL EXPENSES

640. COMMERCIAL ADMINISTRATION.

This account should include the pay and expenses of officers and their office forces directly in charge of the commercial department, either for the company as a whole or for a territorial subdivision; the pay and expenses of employees when engaged in preparing contract orders, handling unsolicited contracts or contract changes including miscellaneous relations with subscribers and patrons not specifically assignable to promotion, collection, or directory expenses. Charge also to this account the cost of postage, printing, and stationery; janitor service, light, heat, and miscellaneous office expenses if separate offices are maintained for such employees.

NOTE.—This account may include the entire pay and expenses of employees of the commercial department who are only incidentally engaged in duties in connection with promotion, collection, and directories; if such employees are assigned all or part of their time to such duties their pay and expenses should be charged proportionately to the accounts provided for such expenses.

641. PROMOTION EXPENSES.

This account should include the pay and expenses of employees and the cost of demonstrations, advertising, and canvassing designed to promote the extension of the company's business, as provided for in the following subaccounts:

642. *Advertising.*

This account should include salaries and expenses of the advertising manager, his assistants and clerks; cost of commercial advertisements in newspapers or magazines; posters, bulletins, advertising sundries, booklets, and all related items; also minor rents and cost of installing and operating telephones in public places wholly for demonstration purposes.

643. *Canvassing.*

This account should include expenses incurred in soliciting new business of for changing or renewing existing service, including the pay and expenses of canvassers.

[fol. 11625] 644. *Sublicensee Relations.*

This account should include expenses incurred in developing the exchange of business with sublicensee companies and independent connecting telephone companies.

645. Collection Expenses.

This account should include the cost of accounting for and collecting the revenues of the company, as provided for in the following subaccounts:

646. *Revenue Accounting.*

This account should include the cost of keeping accounts with subscribers and rendering bills for revenue service, including the cost of postage, stationery, and printing, and pay and expenses of bookkeepers and all clerks in accounting department having to do with subscribers' accounts.

647. *Revenue Collecting.*

This account should include the expenses of the collection bureau, including postage, stationery, and printing, collectors' salaries or commissions, car fares, cost of badges, and of delivering bills.

648. *Pay Station Commissions.*

This account should include commissions allowed for handling exchange and toll service messages from public pay stations.

649. Directory Expenses.

This account should include the cost of preparing, printing, and distributing directories, including the cost of soliciting advertisements for directories. (See account No. 132, "Prepaid Directory Expense.")

650. Other Commercial Expenses.

This account should include all commercial expenses not provided for elsewhere.

IV. GENERAL AND MISCELLANEOUS EXPENSES

660. General Office Salaries.

This account should include the matters provided for in the following subaccounts:

661. *Salaries of General Officers.*

This account should include the salaries of the chairman of the board, president, vice president, secretary, treasurer, comptroller, general auditor, general man-

ager, general superintendent, and all other officers whose jurisdiction extends to the operations of the company as a whole.

662. *Salaries of General Office Clerks.*

This account should include the salaries and wages of bookkeepers, paymasters, cashiers, stenographers, and all other clerks employed in the general office, except those engaged in revenue accounting and collecting.

[fol. 11626] 663. GENERAL OFFICE SUPPLIES AND EXPENSES.

This account should include the matters provided for in the following subaccounts:

664. *Expenses of General Officers and Clerks.*

This account should include the traveling and incidental expenses of general officers and other general office employees.

665. *General Office Stationery and Printing.*

This account should include the cost of all postage, stationery, stationery supplies, and printing for use in general offices, except that used in revenue accounting and collecting.

666. *Other General Office Supplies and Expenses.*

This account should include the cost of office supplies (other than postage, stationery, and printing), repairs of office furniture and replacements of such furniture as has not been capitalized; cost of telegrams and of any special telephone service; wages of janitors, porters, and messengers; and other miscellaneous expenses of general offices.

NOTE.—Rents of general offices (less such estimated cost, if any, as is included to cover the expense of furnishing, heating, and lighting them by the lessor) should be charged to account No. 331, "Rent Deductions for Telephone Offices."

667. GENERAL LAW EXPENSES.

This account should include all law expenses (except those incurred in the defense and settlement of damage claims), including pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, janitor service, light, heat, and other expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for services

of attorneys not regular employees; court costs and payments of special, notarial, and witness fees not provided for elsewhere; expenses connected with taking depositions; and all law and court expenses not provided for elsewhere.

NOTE.—The compensation of the general solicitor or counsel or other attorneys engaged partly in the defense or settlement of damage suits and partly in other legal work should be properly apportioned between this account and account No. 670, "Law Expenses Connected with Damages."

668. INSURANCE.

This account should include premiums paid to insurance companies for fire, fidelity, boiler, casualty, burglar, and all other insurance. Charge also to this account and credit account No. 169, "Insurance and Casualty Reserves," amounts set aside as an insurance reserve.

This account should be credited and the proper fixed capital account or accounts concurrently charged with the cost of insurance applicable to construction work.

NOTE.—In annual reports to the Commission the company will be required to report the charges made to this account for the various kinds of insurance, and for self-insurance.

[fol. 11627] 669. ACCIDENTS AND DAMAGES.

This account should include all expenses (other than law expenses) incurred on account of persons killed or injured and on account of property of others damaged when such expenses have not been provided for by insurance or by a reserve. It includes the pay and expenses of claim agents, investigators, and adjusters; wages paid employees if absent on account of injury; fees and expenses of surgeons and doctors; nursing, hospital attendance, medical and surgical supplies, fees and expenses of coroners and undertakers, and contributions to hospitals; also amounts paid in settlement of personal injury or damage claims.

This account should be credited and the proper subdivisions of fixed capital accounts concurrently charged with the expenses of accidents and damages incident to construction work.

670. LAW EXPENSES CONNECTED WITH DAMAGES.

This account should include all law expenses connected with the defense or settlement of damage claims, including a proper proportion of the salaries and expenses of the general solicitor or counsel, and salaries, fees, and expenses of attorneys engaged in this work; fees of court stenographers and other court expenses; the cost of law books, printing briefs, court records, and similar papers in connection with such cases.

This account should be credited and the proper subdivisions of fixed capital accounts concurrently charged with law expenses incident to damage claims arising out of construction work.

671. MISCELLANEOUS GENERAL EXPENSES.

This account should include the matters provided for in the following subaccounts:

672. *Relief Department and Pensions.*

This account should include pensions or other benefits paid to employees or representatives of former employees and expenses in connection therewith; salaries and expenses incurred in conducting a relief department, and contributions made to such department.

673. *Telephone Franchise Requirements.*

This account should include the cost of all service and materials and supplies furnished to municipal corporations in compliance with franchise requirements and for which no payment is received by the company; also of all direct expense, such as paving and other like matters, incurred in compliance with such requirements and for which no reimbursement is received by the company. This does not include such expense incurred in connection with construction or repairs, which should be charged to fixed capital or maintenance accounts. Amounts charged to this account for which there is no direct money outlay should be credited to account No. 676, "Telephone Franchise Requirements—Cr."

[S. 11628] 674. *Amortization of Franchises and Patents.*

This account should include each month the amount necessary to cover such portions of the life of limited franchises and patents as has expired or been consumed during the month. The amount so charged should be

concurrently credited to account No. 103, "Reserve for Amortization of Intangible Capital—Cr."

NOTE.—The amount charged to this account should be based upon a rule determined by the accounting company, the purpose and effect of such rule being to accumulate by charges equitably distributed throughout the life of any franchise or patent, a reserve that will, at the expiration of its life, equal the original cost.

675. *Other General Expenses.*

This account should include such incidental general expenses as are not provided for in the foregoing accounts, such as cost of publishing notices of stockholders' meetings, of election of directors, annual reports in newspapers, and of dividends declared, and fees and expenses paid to directors, expenses of transfer agents, and listing of stocks on exchange.

676. *Telephone Franchise Requirements—Cr.*

This account should include the amounts included in account No. 673, "Telephone Franchise Requirements," for which there is no actual money outlay.

CLEARING ACCOUNTS

[Required of Class A and Class B Companies]

The following accounts are provided for certain expenses which usually affect several classes of operations but need to be brought together in one account in order that the total of the expenses may be known and properly distributed.

701. SHOP EXPENSE.

This account or appropriate subaccounts should be arranged so as to record separately the expenses of the general shops as follows: (1) Salaries and wages of shop employees; (2) personal and incidental expenses of such employees; (3) materials and supplies for general shop use; (4) repairs of shop tools and machinery; (5) rent paid for shop buildings; (6) depreciation of shop tools, machinery, and appliances.

The shop expense account should be cleared by apportioning the total amount of the expenses to the various jobs on an equitable basis.

702. STABLE AND GARAGE EXPENSE.

This account or appropriate subaccounts should be

arranged so as to record separately the expenses of stables and garages as follows: (1) Salaries and wages of drivers, chauffeurs, stablemen, garagemen, and other employees in stables and garages; (2) personal and [fol. 11629] incidental expenses of such employees; (3) materials and supplies, including fuel and gasoline, harness, tires, and other supplies for stables and garages; (4) repairs of automobiles and other vehicles and harness; (5) rent paid for buildings, horses and vehicles; (6) depreciation on vehicles, horses, harness, etc., including losses unprovided for by reserves or insurance.

Credit to this account any charges for service performed for others.

A record should be kept of the use of teams and automobiles, and the total expense should be apportioned to the proper accounts according to use, or the debits to the expense accounts may be made at rates per hour of service which have been found to be fair and to distribute the total expense equitably.

703. Tool Expense.

Charge to this account all expense for tools (except shop tools and tools carried as supplies unissued). It includes (1) the cost of small hand tools of which no account is kept after issue; (2) the cost of repairing tools; (3) the cost of tools lost or stolen; (4) depreciation on tools taken out of service because of breakage or other deterioration.

This account should be cleared by adding to the expense of repairs and cost of plant installed such amounts as will equitably distribute the total expense for tools.

704. Supply Expense.

Charge to this account or to appropriate subaccounts all expenses (except insurance and taxes) incurred directly in connection with the purchase, storage, handling, and distribution of materials and supplies and stationery. It includes (1) the pay and expenses of purchasing agents, managers of stores, clerks, and laborers; (2) rents paid for stores; (3) cost of lighting and heating; (4) undistributed transportation charges; (5) discounts recovered through prompt payment of bills for materials and supplies when such discounts

can not be assigned to the particular bills; (6) overages or shortages in the materials and supplies account disclosed by inventories which can not be assigned to specific accounts; and (7) the estimated depreciation on materials and supplies due to breakage, leakage, shortage, and wear and tear.

This account should be cleared by adding to the cost of materials and supplies passing through stores a suitable loading charge which will equitably distribute the total cost of conducting the stores and by adding to the cost of such supplies as are bought by the purchasing department a pro rata share of the total expense for the purchasing department.

[fol. 11630] 705. ENGINEERING EXPENSE.

Charge to this account or to appropriate subaccounts all expenses for engineering so as to show separately the following: (1) Salaries and wages; (2) personal and incidental expenses of engineering department employees; (3) rent paid for office and (4) office expenses.

This account should be cleared by apportioning the total expenses to operating expenses and fixed capital accounts on the basis of service rendered, as determined by the actual time devoted to particular jobs or on an equitable basis fixed by the officers of the company.

706. PLANT SUPERVISION EXPENSE.

Charge to this account the cost of general supervision of the maintenance and construction of the plant where a separate department of the company's organization is charged with such supervision. It includes the pay and expenses of the plant supervising officers, such as the general plant superintendent, district plant superintendent, plant engineers and their office and field forces, charged with planning for and superintending the work of maintenance and plant construction.

This account or appropriate subaccounts should be so arranged as to show in detail the expenses of the plant supervision department as follows: (1) Salaries and wages; (2) personal and incidental expenses of employees; (3) rent paid for offices; and (4) office expenses.

This account should be cleared by charging directly to the appropriate accounts such expenses as can be allocated to particular pieces of work and by charg[illegible]

out the balance on the basis of labor employed in all construction or maintenance work in progress.

NOTE.—The pay of general foremen and foremen in direct charge of jobs should be included in the cost of the job and not charged to this account.

707. HOUSE SERVICE EXPENSE.

This account should include the expenses pertaining to the operation of offices and buildings, whether owned or rented by the company, when such expenses can not be allocated as they accrue to the operating expense accounts and other accounts. This account includes fuel, heat, light, power, elevator service, janitor service, and like expenses, but does not include rents, insurance, taxes, and maintenance expenses.

This account should be cleared by apportioning the entire expense to the operating expenses and other accounts on basis of the use made of such property.

[fol. 11631] Supplement to First Issue of the Uniform System of Accounts for Telephone Companies

Class A and Class B

As Prescribed by the Interstate Commerce Commission in Accordance With Section 20 of the Act to Regulate Commerce

Effective on January 1, 1915

Washington
Government Printing Office
1914

[fol. 11632] The Interstate Commerce Commission

James S. Harlan, of Illinois.
Judson C. Clements, of Georgia.
Edgar E. Clark, of Iowa.
Charles C. McChord, of Kentucky.
Balthasar H. Meyer, of Wisconsin.
[illegible] C. Hall, of Colorado.
[illegible]throp M. Daniels, of New Jersey.
[illegible]ge B. McGinty, Secretary.

[fols. 11633-11634] Order

At a General Session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 22d day of December, 1914.

The subject of a Uniform System of Accounts to be prescribed for and kept by telephone companies being under consideration, the following order was entered:

It is ordered, That the Supplement to the First Issue of the Uniform System of Accounts for Telephone Companies, Class A and Class B, with the text pertaining thereto, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof, duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Supplement, with the text pertaining thereto, be, and the same is hereby, prescribed for the use of Class A and Class B telephone companies (those having annual operating revenues exceeding $50,000), subject to the provisions of the Act to Regulate Commerce as amended; and that a copy of the said Supplement be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That January 1, 1915, be, and is hereby, fixed as the date on which the said Supplement shall become effective.

By the Commission:

George B. McGinty, Secretary. (Seal.)

[fol. 11635] Introductory Letter

Interstate Commerce Commission,

Division of Carriers' Accounts

Washington, December 22, 1914.

To Class A and Class B Telephone Companies:

The Uniform System of Accounts for Telephone Companies, Class A and Class B, became effective on January 1, 1913.

It is found advisable to add an additional balance-sheet account to take care of deferred credit items not covered

accounts Nos. 168, 169, and 170. Account No. 170A, "Other deferred credit items," is added to cover suspense account credit balances that are not provided for elsewhere.

With this exception, no changes have been made in the Uniform System of Accounts for Telephone Companies, Class A and Class B.

Fred W. Sweney, Chief Examiner of Accounts.

[fol. 11636] Supplement to the First Issue of the Uniform System of Accounts for Telephone Companies, Class A and Class B.

Balance-Sheet Accounts

Add the following to the text explanatory of balance-sheet accounts on page 29:

170A. OTHER DEFERRED CREDIT ITEMS.

This account shall include suspense account credit balances that can not be entirely cleared and disposed of until additional information is received, and other items of the nature of deferred credits not provided for elsewhere. It should include such matters as credit balances in clearing accounts, items awaiting adjustment between accounts, amounts to be spread over a stated period not provided for elsewhere, and similar items.

[fols. 11637-11638] Company Wide Case, Part 2

Accounting Bulletin No. 11

Interpretations of Accounting Classifications Embodied in the Uniform Systems of Accounts for Telephone Companies

(Classes A, B, and C)

Prescribed by the Interstate Commerce Commission in Accordance with Section 20 of the Act to Regulate Commerce

Effective on July 1, 1916

Washington

Government Printing Office

1916

[fol. 11639] The Interstate Commerce Commission

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Edgar E. Clark.
James S. Harlan.
Charles C. McChord.
Henry C. Hall.
Winthrop M. Daniels.
George B. McGinty, Secretary.

[fol. 11640] Order

At a General Session of the Interstate Commerce Commission, held at its office in Washington, D. C., on the 26th day of June, A. D. 1916.

The subject of a Uniform System of Accounts to be prescribed for and kept by telephone companies being under consideration, the following order was entered:

It is ordered, That the interpretations of the accounting classifications for telephone companies, prepared under the direction of this Commission and embodied in printed form to be hereafter known as Accounting Bulletin No. 11, and now before this Commission, be, and the same are hereby, approved; that a copy of said bulletin duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the accounting methods directed in the interpretations contained in the said Accounting Bulletin No. 11 be, and they are hereby, prescribed for the use of telephone companies having annual operating revenues exceeding $10,000, and subject to the provisions of the Act to Regulate Commerce, as amended, in the keeping and recording of their accounts.

It is further ordered, That July 1, 1916, be, and it is hereby, fixed as the date on which the said Accounting Bulletin No. 11 shall become effective, the same to remain in effect until otherwise ordered by the Commission.

By the Commission.

George B. McGinty, Secretary. (Seal.)

[fol. 11641] Introductory Letter

Interstate Commerce Commission,

Division of Carriers' Accounts

Washington, June 26, 1916.

To Telephone Companies (Classes A, B, and C):

Systems of accounts for telephone companies subject to the jurisdiction of the Interstate Commerce Commission have been issued under the authority contained in section 20 of the Act to regulate commerce. The Uniform System of Accounts for Class A and Class B Telephone Companies became effective January 1, 1913, and a supplement thereto became effective on January 1, 1915. The Uniform System of Accounts for Class C Telephone Companies became effective on January 1, 1915. This accounting bulletin contains answers to accounting questions which have been raised since the issuance of the systems of accounts and is published in order that uniformity may be had in the application of the rules laid down in the systems of accounts. It is supplementary to, and should be used in conjunction with, the systems of accounts prescribed for Class A, Class B, and Class C companies.

In the preparation of this bulletin the Commission has had the cooperation of a joint accounting committee representing practically all of the large telephone companies and a large number of the small companies. This bulletin was submitted in tentative form to the commissions of the several States having supervision of telephone companies and criticisms and suggestions were invited. Those received have been given careful consideration in the completion of the bulletin as now issued.

Fred W. Sweney, Chief Examiner of Accounts.

[fol. 11642] Interstate Commerce Commission Accounting Bulletin No. 11

Interpretations of Accounting Classifications Embodied in the Uniform Systems of Accounts for Telephone Companies

Note.—In the answers to cases references are usually to the Class A and Class C accounts. Where the accounts shown are for Class A companies and the same ac-

counts are not prescribed for Class B companies in the Uniform System of Accounts, Class B companies should interpret the answers as applying to their particular account of which the Class A account is a subdivision. Where no reference is given to specific accounts the case applies to all three classes of companies unless it specifically indicates otherwise.

Case 1

Query. Is it required that the titles of the accounts carried on the company's books correspond with the titles of accounts in the Uniform Systems of Accounts?

Answer. The Uniform Systems of Accounts prescribed by the Commission contain the titles and texts of the various accounts and require that companies keep their accounts in conformity therewith. Balance-sheet accounts which are clearly summaries of other accounts are not required to be set up on the books of the company (see sec. 3, p. 13, of the Uniform System of Accounts for Class A and B companies). All accounts kept on the company's books shall conform in titles to those prescribed by the Commission except as follows:

(1) Subaccounts as provided in section 1, page 9, of the Uniform Systems of Accounts and such subdivisions of prescribed balance-sheet accounts as are permitted (see sec. 3, p. 13, of the Uniform System of Accounts for Class A and B companies). All such subaccounts or subdivisions shall give reference by title, number, or both, to the accounts of which they are subdivisions. When such subaccounts or subdivisions are maintained, it is not required that the main account of which they are subdivisions shall be kept on the company's general books.

(2) Experimental or temporary accounts for which special provision is made in the Commission's orders on page 6 of the Uniform Systems of Accounts.

(3) Clearing accounts (other than those provided for Class A and B companies) necessary in making the proper distribution of items to appropriate primary accounts.

Case 2

Query. To what extent should detailed information shown in the general books of telephone companies?

Answer. The records shall be kept with sufficient particularity to show fully the facts pertaining to all entries made in the accounts. Where the full information is not recorded in the general books, the entries therein shall be supported by other records in which the full details shall be shown. Such general book entries shall contain sufficient reference to the detail records to permit ready identi- [fol. 11643] fication of the latter, and the detail records shall be kept in such manner as to be readily accessible when required for examination by representatives of the Interstate Commerce Commission.

Case 3

Query. What is the significance of the term "balance sheet," as used in section 5, page 13, of the Uniform System of Accounts for Class A and B companies?

Answer. The balance sheet referred to in section 5 is the balance sheet contained in the reports required by the Interstate Commerce Commission.

Case 4

Query. May account No. 102, "Reserve for accrued depreciation—Cr.," (Class C, account No. 185), be subdivided between the amount applicable to fixed capital (or plant and equipment) installed prior to the effective date of the system of accounts and that installed since that date?

Answer. Yes; but the subdivision is not required. Section 1, page 9, of the Uniform Systems of Accounts for Class A, B, and C companies permit the subdivision of any account, provided the integrity of the main account is not impaired.

Case 5

Query. If subaccounts for "reacquired securities," referred to in section 5, page 13, of the Uniform System of Accounts for Class A and B companies, are carried on a company's ledger, are such subaccounts debit or credit accounts when appearing (1) under an asset account and (2) under a liability account?

Answer. Such subaccounts are debit accounts, when under an asset account; and credit accounts, when under a liability account. The subaccounts are of the same nature as the principal accounts of which they are a part.

Case 6

Query. How should securities, sometimes termed "treasury securities," signed and sealed and placed with the proper officer for sale and delivery, be accounted for in the balance-sheet accounts?

Answer. The same treatment shall be accorded "treasury securities" as is provided for "reacquired securities" in section 5, page 13, of the Uniform System of Accounts for Class A and B companies. (See Case 5.)

Class C companies may carry such securities at par in account No. 110, "Securities," and in account No. 160, "Capital stock," or No. 165, "Funded debt," as may be appropriate, but in stating the balance sheet in reports to the Interstate Commerce Commission the par value of such securities shall be shown as deductions from the totals of these accounts.

Case 7

Query. What should be the accounting for a note carried in account No. 105, "Investment securities" (Class C, account No. 110), upon which payment of principal has been defaulted?

Answer. Transfer to account No. 117, "Bills receivable" (Class C, account No. 120), or to account No. 110, "Advances to system corporations for construction, equipment, and betterments" (Class C, account No. 120), as may be [fol. 11644] appropriate. If the asset is of doubtful value, the transfer may be to account No. 136, "Other suspense" (Class C, account No. 150), pending the final disposition of the matter.

Case 8

Query. What should be the accounting for accruals of depreciation on investments in physical property carried in Class A and B account No. 111, "Miscellaneous investments" (Class C, account No. 105)?

Answer. Charge the accruals to account No. 303, "Other operating expenses" (Class C, account No. 340), if on operated property, or to account No. 320, "Rent expense" (Class C, account No. 340), if on nonoperated property, and credit account No. 170A, "Other deferred credits" (Class C, account No. 190).

Case 9

Query. What should be the accounting for commissions paid to brokers for the purchase of the securities of other companies?

Answer. The amount of such commissions shall be considered as a part of the cost of the securities purchased.

Case 10

Query. To what account should be charged the cost of buildings and land not used in telephone operations and held for sale?

Answer. Account No. 111, "Miscellaneous investments" (Class C, account No. 105).

Case 11

Query. To what account should be charged the cost of buildings built to rent on land which is held for future central office or other telephone purposes?

Answer. The cost of such buildings shall be charged to account No. 111, "Miscellaneous investments" (Class C, account No. 105). The cost of land held for future telephone purposes shall be charged to account No. 211, "Land" (Class C, account No. 210).

Case 12

Query. What should be the accounting for rents received from and expenses in connection with property carried in account No. 111, "Miscellaneous investments" (Class C, account No. 105), and leased to others?

Answer. Credit rents received to account No. 311, "Miscellaneous rent revenues" (Class C, account No. 320), and charge expenses to account No. 320, "Rent expense" (Class C, account No. 320).

Case 13

Query. What should be the accounting for profits realized or losses sustained when securities of other companies carried in account No. 105, "Investment securities," or account No. 116, "Marketable securities" (Class C, account No.), are sold for more or less than the value at which carried on the accounting company's books?

Answer. Credit profits from sale of securities to account No. "Miscellaneous additions to surplus" (Class C,

account No. 195), and charge losses to account No. 417, "Other deductions from surplus" (Class C, account No. 195), except where provision for loss has been made in a reserve account.

[fol. 11645] Case 14

Query. What is the general distinction between Class A company accounts No. 113, "Cash," and No. 114, "Special deposits"?

Answer. Account No. 113 should include all items of cash or deposits which are subject to the control of the company and available for current general requirements.

Account No. 114 should include all items of cash or special deposits which, although remaining "working assets" of the company, are not available for current requirements. (See Case 22.)

"Time Deposits" (usually covered by certificates of deposit), although technically not available for current requirements, as a practical matter generally are available and, if such is the case, may be included in account No. 113.

Case 15

Query. Is it required that Class A company account No. 114, "Special deposits," be set up to cover declared dividends?

Answer. No. Dividends may be paid from general cash, in which event it is not required that account No. 114 be used. This account should be used only when special deposits for this purpose are actually made.

Case 16

Query. Should the term "deposits to pay declared dividends and matured interest" in the definition of Class A company account No. 114, "Special deposits," be held to cover an undivided sum paid to mortgage trustees in satisfaction of the interest on a bond issue?

Answer. No. If the payment to the trustees satisfies the liability the amount should be charged to the appropriate interest liability accounts, and account No. 114 is not involved.

Case 17

Query. Is it required that all materials and supplies be carried through the materials and supplies account?

Answer. No. Materials and supplies purchased for a specific project or for immediate use may be charged directly to the accounts affected and need not be carried through account No. 122, "Materials and supplies" (Class C, account No. 135).

Case 18

Query. What should be the accounting for discounts realised through prompt payment and interest payable through delayed payment of bills for materials and supplies?

Answer. Materials and supplies shall be charged to the accounts at their actual cost in cash, or its equivalent, to the accounting company.

Discounts realized for the prompt payment of bills shall, as far as possible, be applied as credits to the accounts charged with the particular bills or invoices involved.

Discounts realized which can not be credited to the accounts charged with the particular bills or invoices involved shall be credited to account No. 704, "Supply expense" (Class C, account No. 135).

Interest on delayed payments shall be charged to account No. 336, "Other interest deductions" Class C, account No. 330).

[fol. 11646]

Case 19

Query. Do the Uniform Systems of Accounts require that assets be specifically set aside to cover sinking fund appropriations?

Answer. No. The setting aside of assets usually depends upon the provisions of the mortgage or upon the policy of the company. If assets are set aside they shall be carried in account No. 125, "Sinking fund assets" (Class C, account No. 140).

Case 20

Query. What should be the accounting for payments received and expenses incurred in the performance of custom work for others?

Answer. The expenses, including percentages added for supervision, use of tools, profit, etc., may be charged and payments received may be credited to a suspense account carried under account No. 120, "Miscellaneous accounts receivable" (Class C, account No. 130); any net income from such transactions shall be credited to account No. "Miscellaneous nonoperating revenues" (Class C,

account No. 320). If the amounts involved are small, th expense may be charged to the appropriate operating ex pense accounts and the payments received shall, in such cases, be credited to the accounts previously charged.

Case 21

Query. What should be the accounting for amounts paid or received for options to bind a proposed purchase, sale or lease?

Answer. Amounts paid for options shall, pending their final disposition, be charged to account No. 136, "Other sus pense" (Class C, account No. 150). If the general project for which the option was obtained is finally carried out the cost of the option shall be considered as part of the price or rental paid and charged to the appropriate asset income, or other account. If the general project is finally abandoned, the cost shall be charged to account No. 417 "Other deductions from surplus" (Class C, account No 195).

Amounts received for options given by the company shall pending their final disposition, be credited to account No 170A, "Other deferred credit items" (Class C, account No 190). If the transaction is made as contemplated, the amount received shall be considered as a part of the price or rental received and credited to the appropriate accounts If the option is forfeited, the amount originally received by the company shall be credited to account No. 401, "Mis cellaneous additions to surplus" (Class C, accoun No. 195)

Case 22

Query. To what account should be charged amounts de posited with municipalities to guarantee the proper restora tion of street paving and other deposits with public authori ties, the making of which does not rest solely within the company's discretion?

Answer. If it is probable that the funds can be with drawn within one year from the date of deposit, charge account No. 114, "Special deposits" (Class C, account No 115). If it is probable that funds can not be withdrawn within one year charge account No. 136, "Other suspense" (Class C, account No. 150), since in such cases the deposits could not be considered working assets of the company. (See Case 14.)

[fol. 11647]

Case 23

Query. Should notes, given when money is borrowed under an arrangement requiring a series of partial payments which commence within a year but extend over a period longer than one year, be treated as funded debt or notes payable?

Answer. Such notes shall be treated as funded debt and credited to account No. 153, "Funded debt" (Class C, account No. 165).

Case 24

Query. A company makes deductions monthly from the salaries of its employees and credits the amounts deducted to a hospital fund account. Against this account are charged the expenses of employees at private hospitals. In what account on the balance-sheet statement shall the liability for the unexpended portion of such funds be shown?

Answer. Account No. 170, "Liability on account of provident funds" (Class C, account No. 190).

Case 25

Query. Section 9, page 32, of the Uniform System of Accounts for Class A and B companies provides that all property having an expected life of more than one year (except small tools) shall be charged to fixed capital. There are other items of small value, which, while having an expectation of life of more than one year, are difficult to keep record of and are likely to be lost. May such items be charged direct to operating expenses?

Answer. Individual items of small value (e. g., amounts less than $5) classable as general equipment under accounts Nos. 260 to 265 (Class C, account 260), even though having an expectancy of life of more than one year, may be charged direct to the operating expense accounts or through the clearing accounts.

Case 26

Query. How should the "term of life" of items included in account No. 204, "Other intangible capital," be computed, especially in connection with those items referred to in section 13 of the Uniform System of Accounts for Class A and Class B companies?

Answer. The term of life of such intangible items should be determined by the purchasing company. In general, it

should represent that period during which the intangible value may be expected to exist in the property apart from the life of the physical units to which it is related.

Case 27

Query. When a going or completed plant has been purchased, how should the appraisal be made of duplicate or otherwise useless items which must be retired by the purchasing company?

Answer. If it is reasonably certain at the time when the appraisal is completed that some items of property must be disposed of within a year after the date of purchase, such items may be appraised at their salvage value; otherwise at "structural value" (see sec. 13, p. 33, of the Uniform System of Accounts, Class A and B companies). Particular care must be taken to follow these retirements so that upon completion the prescribed accounting will have been effected.

[fol. 11648] Case 28

Query. Does the term "structural value" as used in section 13, page 33, of the Uniform System of Accounts for Class A and B companies, mean structural value to the buyer or to the seller?

Answer. The structural value to the buyer is meant.

Class 29

Query. What is the scope of the word "appraisal" as used in section 13, page 33, of the Uniform System of Accounts for Class A and B companies?

Answer. The requirement that an appraisal be made for all property purchased does not mean that the properties should necessarily be physically inventoried. When other and more economical methods exist for obtaining, with reasonable accuracy, the information required in the appraisal, it is permissible to use such other methods. If a physical inventory is not taken, however, records shall be kept showing upon what basis the appraisal was made and the facts, expert opinions, and estimates upon which the figures were determined.

Case 30

Query. What items should be classified as "going or completed plant" under section 13, page 33, "Plant and

ment and other property purchased" of the Uniform System of Accounts for Class A and B companies?

Answer. The term "going or completed plant" is intended to cover only the entire plant of a telephone company or an important unit thereof; such as—

(1) A telephone company as a whole,
(2) An entire central office,
(3) A system of lines and stations within a given area, or
(4) A complete section of toll plant.

The purchase by one company from another of several poles and appurtenances, a switchboard, or other minor portions of plant shall be treated in the same manner as the purchase of materials and supplies; i. e., the purchasing company shall charge the fixed capital accounts at cost, as provided in section 10, page 33, of the Uniform System of Accounts for Class A and B companies.

Case 31

Query. How should the following sentence, appearing in section 14, page 34, of the Uniform System of Accounts for Class A and B companies, be interpreted: "The entry of the credit to the fixed capital account should cite, by name and page of book or other record, the original entry of cost of the thing withdrawn"?

Answer. These instructions should be applied literally when large units of property, such as buildings, automobiles, large units of repair-shop machinery, and, in general, all other items which the company recognizes and records separately on its books, are involved. When small items and certain relatively large items are handled in such a volume as to require the use of averages, which are based upon accurate records, it is permissible to use average unit costs, and in such cases it will not be necessary to cite the original entry of cost of the thing withdrawn.

[Vol. 11649]

Case 32

Query. When private branch exchanges and booths and special fittings are retired from service and the fixed capital accounts credited, to what account should the original installation expense be charged?

Answer. Retirements of private branch exchanges and booths and special fittings shall be accounted for as pro-

vided in section 14, page 34 (Class C, sec. 13, p. 12) of the Uniform System of Accounts.

The treatment for the installation expense of stations as provided in account No. 607 (Class C, No. 620) is intended only for the retirements of stations and is not applicable to this class of property.

Case 33

Query. When contractors perform construction work for the telephone company what should be the accounting for amounts received from or paid to them under the following conditions:

(1) Amounts received in accordance with the terms of contract for delay in completion of work.

(2) Amounts received because of defective workmanship or material.

(3) Amounts received because of abrogation of contract in whole or in part.

(4) Amounts paid for completion of work before time specified.

Answer. (1) Amounts received, under the terms of the contract, for delayed completion of work shall be apportioned and credited to the accounts to which the cost of the work was charged. If, however, in connection with delayed construction additional amounts are collected in reimbursement of expenses incurred by or revenues lost to the telephone company, such amounts shall be credited to the appropriate revenue or expense accounts. (See Case 90.)

(2) If the telephone company corrects the defects, the cost of correcting shall be charged to the plant accounts and the amounts received from the contractor shall be credited to the accounts which were charged with the contract price. If the telephone company accepts the work without correcting the defective condition and charges the plant accounts with the full contract price, any amount recovered from the contractor shall be credited to the accounts which were charged with the contract price.

(3) Amounts received because of abrogation of contract shall be credited to account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195).

(4) Amounts paid for completion of work before time specified shall be apportioned and charged to the accounts to which the cost of the work was charged.

Case 34

Query. What shall be the accounting for improvements on leased buildings?

Answer. In the case of leases where substantially the full benefit of improvements will be obtained, the cost of additions to, and betterments of, leased property shall be charged to a subaccount under the appropriate fixed capital (plant and equipment) accounts. Depreciation and retirements in connection therewith shall be treated in the same manner as on company-owned property.

In the case of leases where ordinarily the full benefit of improvements will not be obtained and where any permanent improvements usually revert to the lessor at the expiration of the lease, the cost of improvements, including the moving of partitions and providing awnings, screens, shades, window ventilators, etc., shall be charged to account No. 133, "Other prepayments," (Class C, account No. 145) [fol. 11650] and cleared over a suitable period to account No. 610, "Other maintenance expenses" (Class C, account No. 640). Ordinarily the clearance period should be the period of the lease, but a shorter period should be used if the conditions are such that the improvements will be retired before the expiration of the lease.

The ordinary current repairs, also minor rearrangements and changes in connection with the leased buildings, shall be charged to the appropriate maintenance or other operating expense accounts.

Case 35

Query. What should be the accounting for expenditures on property of others incurred in maintenance or construction work of the company?

Answer. Such expenditures, if borne by the company, shall be treated as a part of the cost of the work being constructed by the company, e. g., if in the construction of a toll line the company is obliged to relocate property of another company, the cost shall be charged to account No. 251, "Pole lines" (Class C, account No. 250).

Case 36

Query. What should be the accounting for donations received in aid of construction?

Answer. The cost of construction shall be charged to the fixed capital (or plant and equipment) accounts in accordance with the rules contained in the Uniform Systems of Accounts.

Donations received from States, counties, municipalities, and other governmental bodies shall be credited to a subaccount entitled "Grants in aid of construction," and carried under No. 171, "Surplus invested since December 31, 1912, in fixed capital" (Class C, account No. 195). While such donations should be separately carried under an appropriate liability account and not classified as surplus, they may, until such time as the systems of accounts are reissued, be carried under account No. 171 (Class C, No. 195), as the most available under the current systems of accounts.

Donations received from individuals, firms, and corporations shall be credited to account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195). If such donations are not subject to distribution as dividends, Class A and B companies shall also charge the amounts thereof to account No. 415, "Appropriations of surplus for construction, equipment, and betterments," and credit account No. 171, "Surplus invested since December 31, 1912, in fixed capital."

Case 37

Query. What should be the accounting when a company sells a part of its property for a lump sum?

Answer. The primary fixed capital (plant and equipment) accounts involved shall be credited with amounts carried therein with respect to the property sold. The difference between the total amount thus credited and the amount received shall be treated as provided in section 14, page 34, of the Uniform System of Accounts for Class A and B companies; section 13, page 12, for Class C companies.

Case 38

Query. What should be the accounting when a telephone company grants to others for a lump sum a so-called permanent right (not right of way) to use a part of its property, or acquires similar rights?

[fol. 11651] Answer. The amounts received from the granting of such rights shall be credited, in total, by the grantor to a subaccount "Property rights granted—Cr." under account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

The amounts paid for such rights shall be charged, in total, by the grantee to a subaccount "Property rights acquired" under account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

If the grantor subsequently reacquires any of the rights originally granted the subaccount "Property rights granted —Cr." shall be debited with the amount at which such rights are carried in that account. Similarly, if the grantee relinquishes any rights on the property of others, it shall credit the subaccount "Property rights acquired" with the amount at which such rights are carried in that account.

While these items differ from those usually carried in account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270) they may until such time as the systems of accounts are revised, be carried in that account under the subaccounts specified as the most available treatment under the current systems of accounts.

Case 39

Query. What should be the accounting for amounts paid for temporary rights, such as pole or other attachments (not right of way), on the property of others, and for amounts received for similar rights given?

Answer. If compensation therefor is paid or received currently, the company obtaining such rights shall charge amounts paid to the appropriate rent deduction accounts, while the company giving such rights shall credit the appropriate rent account under Operating Revenues or Income.

If a lump sum is paid or received in advance for such rights, that amount should be given the usual treatment accorded prepaid items and cleared to the appropriate rent deduction or rent revenue accounts during the period covered by the right.

Case 40

Query. Should the fixed capital accounts be charged with [illegible]portion of the pay and expenses of employees who are [illegible]ly engaged in maintenance and operation but who [illegible] part of their time to construction work?

Answer. An equitable proportion of the salaries and expenses of such employees may be charged to the fixed capital (or plant and equipment) accounts, but no charges shall be made to these accounts for merely incidental services of officers and employees whose time is regularly devoted to the operation and maintenance of the plant.

Case 41

Query. To what account should be charged fees and expenses of attorneys other than regular employees of the company engaged in the preparation of legal papers required in the merger of one company with another?

Answer. Account No. 201, "Organization" (Class C, account No. 200).

Case 42

Query. To what account should be charged the cost of plant or supplies given or leased to a municipality under the requirements of a franchise, minute, ordinance, resolution, contract, or other agreement?

[fol. 11652] Answer. If given as an initial consideration for a franchise extending for more than one year, charge account No. 202, "Franchises" (Class C, account No. 200); if given annually or at shorter periods charge account No. 673, "Telephone franchise requirements" (Class C, account No. 680).

If plant owned by the company is rented to a municipality without charge, charge first cost to the appropriate fixed capital (plant and equipment) accounts. Any maintenance costs incurred on such plant shall be charged to the appropriate maintenance accounts. (See Case 103.)

Case 43

Query. To what account should be charged the cost to the company of sidewalks on public streets abutting the company's property?

Answer. Account No. 211, "Land" (Class C, account No. 210).

Case 44

Query. What should be the accounting for pay station and other signs?

Answer. Signs shall be classified and accounted for as follows:

(1) General company signs, usually showing name of company and of a somewhat permanent character—

(a) Cut in stone or painted on buildings or general equipment: If in connection with company-owned buildings or equipment, charge appropriate fixed capital (or plant and equipment) account for buildings, general equipment, etc.

(b) Metal or wooden signs: Class as general equipment and charge appropriate fixed capital (or plant and equipment) account.

(c) Repairs and replacements shall be treated in the same manner as repairs and replacements of other telephone plant.

(2) Departmental signs, usually placed on doors, windows, or walls for the guidance of the public, but not for the purpose of attracting traffic, and generally of relatively short life: Charge appropriate expense account of particular department involved, except for the first cost of signs in a new company-owned building, which should be treated as part of the cost of the building.

(3) Public signs, installed to attract traffic and for guidance to public pay stations—

(a) If of relatively large value and long life, e. g., large electric signs, class as general equipment and charge appropriate fixed capital (or plant and equipment) account. Expenses in connection with such signs shall be charged to account No. 642, "Advertising" (Class C, No. 680).

(b) If of small value or short life, e. g., metal, glass, paper, cardboard, or decalcomania devices, charge the cost to account No. 642 (Class C, No. 680).

Case 45

Query. To what account should be charged the cost of a retaining wall built on a company-owned lot?

Answer. Account No. 212, "Buildings" (Class C, account No. 210).

Case 46

Query. Should account No. 212, "Buildings" (Class C, account No. 210), include all items classified in the definition of this account without regard to the amount involved?

[53] Answer. No. When single additions to or re-

placements in buildings are of small amount (for example, less than $5), the expenditure may be charged direct to the operating expense accounts or through the clearing accounts. (See Case 25.)

Case 47

Query. How should company-owned telephone equipment, installed and maintained by a railroad company or by other lessee, be carried in the asset accounts?

Answer. Charge the cost to the telephone company of such items to account No. 220, "Central office equipment," or account No. 230, "Station equipment," or the subaccounts thereunder (Class C, account No. 220 or No. 230), as may be appropriate.

Case 48

Query. To what account should be charged the cost of protectors installed in connection with central-office telephone equipment?

Answer. Such protectors when installed within a central-office building, whether mounted on the main distributing frame, or on racks, or in a box attached to the interior building wall, shall be charged to account No. 221, "Central-office telephone equipment" (Class C, account No. 220). If mounted outside the building, the charge shall be made to the appropriate cable or wire account.

Case 49

Query. To what account should be charged the cost of creating phantom circuits?

Answer. Account No. 221, "Central office telephone equipment" (Class C, account No. 220), and the appropriate cable or wire accounts (exchange or toll), according to the class of plant worked upon.

Case 50

Query. To what account should be charged the cost of a balcony built to reach the upper part of the main frame?

Answer. Account No. 221, "Central office telephone equipment" (Class C, account No. 220).

Case 51

Query. To what account should be charged the cost of loading coils installed on poles, or in test stations and central offices?

Answer. Loading coils designed primarily for use on poles should be charged to the same account as is charged the circuit of which they are a part, even though such loading coils may occasionally be used in central offices or test stations.

Loading coils designed primarily for use in central offices should be charged to account No. 221, "Central office telephone equipment" (Class C, account No. 220).

Case 52

Query. To what account should be charged the initial cost of furniture and fixtures and the cost of repairs and replacements thereof?

[fol. 11654] Answer. (1) The first cost of furniture and fixtures shall be charged to the fixed capital accounts as follows:

Class A and B companies charge to—

No. 222. "Other equipment of central offices."—Furniture and fixtures in the operating and terminal rooms of central offices, in operators' schools and in rest and lunch rooms.

No. 235. "Booths and special fittings."—Furniture and fixtures at public pay stations.

No. 261. "Office furniture and fixtures."—Furniture and fixtures in general offices, division offices, and plant, traffic and commercial offices.

No. 262. "General shop equipment."—Furniture and fixtures in shops.

No. 263. "General store equipment."—Furniture and fixtures in storerooms and storehouses.

No. 264. "General stable and garage equipment."—Furniture and fixtures in stables and garages.

Class C companies charge to—

No. 220. "Central office equipment."—Furniture and fixtures in the operating and terminal rooms of central offices, in operators' schools and in rest and lunch rooms.

No. 260. "General equipment."—Other furniture and fixtures.

(2) The cost of repairs of furniture and fixtures, and of replacements when provision for replacements has not been

made in the depreciation reserve shall be charged to the operating expense and clearing accounts, as follows:

Class A and B companies charge to—

No. 604. "Repairs of central office equipment."—The expense on furniture and fixtures carried in account No. 222.

No. 605. "Repairs of station equipment."—The expense on furniture and fixtures carried in account No. 235.

No. 666. "Other general office supplies and expenses."—The expense on furniture and fixtures carried in account No. 261, except where separate offices are maintained for the plant, traffic, or commercial forces, in which case the expenses should be charged to accounts Nos. 706, 621 to 633, inclusive, or 640 to 650, inclusive, respectively.

No. 701. "Shop expense."—The expense on furniture and fixtures in shops.

No. 702. "Stable and garage expense."—The expense on furniture and fixtures in stables and garages.

No. 704. "Supply expense."—The expense on furniture and fixtures in storerooms and storehouses.

Class C companies charge to—

No. 610. "Repairs of equipment."—The expense on furniture and fixtures carried in account No. 220.

No. 680. "Other general expenses."—The expense on furniture and fixtures carried in account No. 260.

(3) The cost of replacements of furniture and fixtures, when provision for the replacements has been made in the Depreciation Reserve, shall be handled through the fixed capital (or plant and equipment) accounts; that is, the cost of the property retired or replaced shall be credited to the appropriate fixed capital (or plant and equipment) accounts and the new property shall be charged thereto.

(4) Inventories or appraisals of the furniture and fixtures in use should, from time to time (preferably annually), be made at cost prices (estimated, if not known) and the fixed capital (plant and equipment) accounts shall be [fol. 11655] adjusted to the inventoried or appraised figures by charging or crediting the appropriate expense accounts or the depreciation reserve, if the latter account is affected.

(5) Companies whose investment in furniture and fixtures is not set up in accordance with the foregoing paragraphs may, upon obtaining special authority from the Commission, make the necessary adjustments in their fixed capital (plant and equipment) accounts.

(6) When furniture is used jointly by two or more departments, the principal function for which it is used should determine the fixed capital (plant and equipment) account to which the initial costs should be charged. Repairs and replacements of such furniture should be charged to the particular account under (2) or (3) above, in conformity with the plant account to which the cost of the furniture was charged.

Case 53

Query. What should be the accounting for the cost of awnings, door and window screens, window shades, and analogous items when installed in owned buildings?

Answer. These items are classed as furniture and fixtures and the initial cost, the cost of replacements, and the cost of repairs shall be accounted for in the same manner as for furniture and fixtures. (See Case 52.)

However, when a building is occupied by several departments of a telephone company, the cost of awnings, door and window screens, window shades, and analogous items, wherever installed, may at the option of the accounting company be charged to account No. 261, "Office furniture and fixtures" (Class C, account No. 260); in such cases, the maintenance expenses shall be charged to account No. 707, "House service expense" (Class C, account No. 640).

Case 54

Query. What accounts should be charged with the cost of chemical fire extinguishers?

Answer. Such equipment should be classed as furniture and fixtures and charged accordingly. (See Case 52.)

Case 55

Query. To what account should be charged the cost of "order table systems" installed for the use of department [illegible] or other subscribers?

Answer. The cost of the order table, including the table [illegible] equipment, table telephone sets and cost of installa-

tion, shall be charged to account No. 234, "Private branch exchanges" (Class C, account No. 230).

Case 56

Query. To what account should be charged the cost of pumping water out of manholes and of cleaning manholes and ducts to permit installation of new cable or for repair work on existing cables?

Answer. The expense of necessary pumping or cleaning in connection with the maintenance or operation of the plant shall be charged to account No. 603, "Repairs of underground plant" (Class C, account No. 600).

The cost of any pumping or cleaning in connection with new construction and not necessary in the maintenance or operation of the plant shall be charged to the appropriate fixed capital (plant and equipment) accounts.

[fol. 11656] Case 57

Query. To what account should be charged the installation cost of bridle-wire cables used to connect open-wire circuits with cable circuits or with central office equipment?

Answer. When used to connect open-wire circuits with cable circuits, charge aerial, underground, or submarine cable, toll or exchange, in accordance with the classification of the cable connected.

When used to connect open-wire circuits with central-office equipment, charge aerial or underground cable, toll or exchange, in accordance with the nature of the run to the central office, and the classification of the circuits on the pole line.

Case 58

Query. To what account should be charged the cost of electrolytic surveys made to ascertain the cable protection needed against electrolysis?

Answer. The original cost shall be charged to the cable construction account or accounts involved. Later surveys made during the life of such cable shall be charged to the repair accounts.

Case 59

Query. A type of cable is inclosed in a sheath of [illegible] and steel and is used underground without conduit or [illegible] crete. To what account should be charged the cost in place of such cable, including the cost of trench digging?

Answer. Account No. 245, "Exchange underground cable," or No. 255, "Toll underground cable" (Class C, accounts Nos. 240 or 250), as may be appropriate.

Case 60

Query. To what account should be charged the cost of a bond or negative return attached to the cable sheath, together with an electrolysis bond opener connected therein, and of plant to carry such apparatus?

Answer. Charge the cost of the bond or negative return and the bond opener to the same account as the cable protected. Charge the cost of the ducts, cross arms, poles, right of way, etc., used to carry such apparatus (or any portion thereof paid for by the accounting company) to the regular fixed capital (or plant and equipment) accounts. Attachment rentals paid to other companies for such privileges shall be charged account No. 332, "Rent deductions for conduits, poles and other supports" (Class C, account No. 680).

Case 61

Query. To what account should be charged the expense of special protection at a high potential line crossing?

Answer. Whether installed on the company's telephone lines or on the high potential line, charge account No. 241, "Exchange pole lines," or account No. 251, "Toll pole lines" (Class C, account No. 240 or No. 250), as may be appropriate with the original cost of the protective work, and charge any subsequent repairs thereon to account No. 602, "Repairs of aerial plant" (Class C, account No. 600).

Case 62

Query. Is it permissible to adjust the fixed capital accounts for general equipment upon the basis of periodical inventories to correct discrepancies arising during the year?

[Vol. 11657] Answer. Yes. Adjustments to correct discrepancies arising during the current year may be made in accounts Nos. 260 to 265, inclusive (Class C, account No. 270). Concurrent charges or credits should be made to the appropriate expense accounts or to the depreciation reserve account if the latter is affected. (See Case 52.)

Case 63

Query. To what account should be charged the cost of cabinets, frames, and plates used with addressing machines?

Answer. The cabinets shall be charged to account No. 261, "Office furniture and fixtures" (Class C, account No. 260).

The frames, plates (or cards), and similar material, when purchased for revenue accounting purposes, should be charged to account No. 646, "Revenue accounting," otherwise to the appropriate expense account for printing and stationery (Class C, account No. 680).

Case 64

Query. Is it permissible to charge to account No. 268, "Interest during construction" (Class C, account No. 270) interest on the company's working funds used in construction work? If so, to what account should such interest be credited?

Answer. Account No. 268, "Interest during construction" (Class C, account No. 270) may be charged with interest accruing on the company's working funds used in construction work. If this is done a subaccount under account No. 313, "Interest revenues" (Class C, account No. 320) shall be credited.

Case 65

Query. To what account should be charged insurance premiums paid on construction material or on equipment or structures under construction?

Answer. Insurance premiums paid on construction material or on equipment or structures under construction shall be charged to specific plant accounts when direct allocation to such plant accounts is possible.

When such allocation is not possible, apportion the cost of premiums over the appropriate plant accounts or charge to account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

Case 66

Query. What should be the accounting for premiums on liability insurance covering accidents to persons or damages to the property of others during construction or operations?

Answer. Charge the cost of premiums to account No. 668, "Insurance" (Class C, account No. 680). Subsequently, the proportion of the premiums applicable to construction shall be credited to account No. 668 (Class C, 680) and charged to the particular plant accounts where direct allocation is possible. When such allocation is not possible, apportion the cost of premiums over the appropriate plant accounts or charge to account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

Premiums incident to construction work only shall be charged direct to the plant accounts affected or to account No. 274 (Class C, No. 270).

[fol. 11658]

Case 67

Query. When funded debt securities which mature serially are sold in one lot at a flat discount rate upon the entire par value, how should the discount be amortized?

Answer. The discount and expense shall be charged to account No. 135, "Unamortized debt discount and expense" (Class C, account 150) and amortized through charges to account No. 338, "Amortization of debt discount and expense" (Class C, account 370) in such manner that the ratio between the amortization charges and the principal of the securities outstanding will be uniform for all fiscal periods.

For example: A company issues five $1,000 bonds, one maturing each year.

The debt discount and expense on the issue are $450. The distribution of the discount and expense should be as follows:

First year, principal outstanding, $5,000; amortization charge (rate, 3 per cent), $150.

Second year, principal outstanding, $4,000; amortization charge (rate, 3 per cent), $120.

Third year, principal outstanding, $3,000; amortization charge (rate, 3 per cent), $90.

Fourth year, principal outstanding, $2,000; amortization charge (rate, 3 per cent), $60.

Fifth year, principal outstanding, $1,000; amortization charge (rate, 3 per cent), $30.

Case 68

Query. To what account should be charged the cost of [illegible] handbooks containing plant-accounting instruc-

tions and the cost of badges furnished plant department employees?

Answer. Account No. 706, "Plant supervision expense" (Class C, account No. 640).

Case 69

Query. To what account should be charged the expense of an examination of titles of real property and other matters affecting the validity of an issue of bonds?

Answer. If such expense is incurred in connection with the issuance of bonds it shall be charged to account No. 135, "Unamortized debt discount and expense" (Class C, account No. 150) and written off by charges to account No. 338, "Amortization of debt discount and expense" (Class C, account No. 370). If the expense has been incurred in a suit to test the validity of the bond issue it shall be charged to account No. 667, "General law expenses" (Class C, account No. 680).

Case 70

Query. How should the phrase "include as nearly as may be possible the total amount of the taxes in the period to which they apply," given in section 16, page 47, of the Uniform System of Accounts for Class A and B companies, be applied?

Answer. (1) Tax assessments for the Federal income tax, State gross revenue taxes and other large and important taxes pertaining to definite and known fiscal periods of the Federal Government, State or other large taxing districts, should be accrued through the months of the fiscal period to which the tax applies. At the end of a company's fiscal year, the sum of the monthly accruals should equal [fol. 11659] the estimated liability of the company as of that date for this class of taxes and, at the end of the period for which any tax is assessed, the accruals should equal the total of the tax assessment.

(2) Tax assessments, such as for school taxes, property taxes, poll taxes, wire mileage taxes, etc. (comprising the major portion of tax items), usually assessed by local authorities and covering fiscal periods more or less uncertain, may be accrued through the months of the fiscal period in which they must be paid. At the end of the company's fiscal year, the monthly accruals made

the year should equal payments. In making accruals, it is unnecessary to consider each tax separately, but rather the whole class should be considered by means of general comparisons with similar periods of preceding years, expected changes, etc.

Case 71

Query. What should be the accounting for taxes on materials and supplies carried in stock?

Answer. Taxes on materials and supplies carried in stock should, as a general rule, be charged to account No. 305, "Taxes assignable to operations" (Class C, account No. 350). In specific cases, however, where materials and supplies are definitely assigned to be used in construction work, the proportion of taxes applicable to such materials and supplies may be allocated to the appropriate plant accounts or charged to account No. 273, "Taxes during construction" (Class C, account No. 270).

Case 72

Query. When the expenses of a State utilities commission are borne by the utilities and apportioned among them, to what account should be charged a company's proportion of such expenses?

Answer. Account No. 305, "Taxes assignable to operations" (Class C, No. 350).

Case 73

Query. To what accounts should be charged the cost, when borne by the company, of internal revenue stamps required under the act entitled "An act to increase the internal revenue, and for other purposes," approved October 22, 1914?

Answer. The cost of internal revenue stamps purchased directly from the Government or its agents should, as a general rule, be charged to account No. 305, "Taxes assignable to operations" (Class C, account No. 350). In important and exceptional cases other appropriate accounts shall be charged; e. g., the expense of stamps in connection with new issues of capital stock shall be charged to account No. 201, "Organization" (Class C, account No. 200); the expense of stamps in connection with new construction work shall be charged to the appropriate fixed capital (road and equipment) accounts, and the expense of stamps

in connection with the issuance of funded debt shall be charged to account No. 135, "Unamortized debt discount and expense" (Class C, account No. 150) and amortized over the life of the debt.

Indirect expenditures for internal revenue stamps shall be charged to the appropriate departmental or other accounts; e. g., when an express company affixes stamps to bills of lading and transfers the charge to the telephone company the cost should be included as a part of the cost of transportation.

[fol. 11660] Case 74

Query. To what account should franchise taxes paid periodically be charged?

Answer. Account No. 305, "Taxes assignable to operations" (Class C, account No. 350).

Case 75

Query. To what account should be credited rentals from instruments leased to connecting companies?

Answer. Account No. 311, "Miscellaneous rent revenues" (Class C, account No. 320). This does not apply to the case where instruments and general supervision are furnished under an agreement for apportioning the revenues of the licensee. In this case, account No. 526, "Licensee revenue—Cr." (Class C, account No. 530) shall be credited.

Case 76

Query. When in connection with collateral trust bonds, the trustee holds certain securities against the contingency of default by the debtor company, the income on such collateral being the property of the debtor company, to what account should such income be credited?

Answer. Account No. 312, "Dividend revenues" or account No. 313, "Interest revenues" (Class C, account No. 320) as may be appropriate.

Case 77

Query. What is the significance of the phrase "if the fund is required to be represented by a reserve" in Note B under Class A and B account No. 314, "Sinking and other reserve fund accretions"?

Answer. The phrase refers to the provision of the deed of trust or other contract, or to the policy of the com-

and not to any requirement of the Uniform System of Accounts.

Case 78

Query. The text of accounts No. 335, "Interest deductions for funded debt" (Class C, account No. 360), and No. 314, "Sinking and other reserve fund accretions," excludes interest on securities issued or assumed by the company. A company has in a sinking fund both securities of its own issue and securities assumed by it, the interest on which under the terms of the mortgage is to accumulate in the fund. What should be the accounting for such interest?

Answer. If the deed of trust or policy of the company requires that the interest accruing on such securities accumulate to the sinking fund, the accounting for the interest shall be as follows:

(1) Class A and B companies shall charge amounts equal to such interest to account No. 350, "Appropriations of income to sinking and other reserve funds," and credit similar amounts to account No. 172, "Surplus invested in sinking funds." When the cash is turned over to the trustees, or to the fund, charge account No. 125, "Sinking fund assets," and credit account No. 113, "Cash." If no reserve is to be set up to cover the fund the charge to account No. 350 and credit to account No. 172 should be omitted.

(2) Class C companies shall charge amounts equal to such interest to account No. 370, "Miscellaneous charges to income," and credit a subaccount under account No. 195, entitled "Surplus invested in sinking funds." When the cash is turned over to the trustees or to the fund, charge [fol. 11661] account No. 140, "Special funds," and credit account No. 115, "Cash." If no reserve is to be set up to cover the fund, the charge to account No. 370 and credit to account No. 195 should be omitted.

Case 79

Query. To what account should be charged the amounts of bills covering the sale of small quantities of supplies or the cost of work done for others, which have proved to be uncollectible?

Answer. Account No. 323, "Uncollectible nonoperating revenues" (Class C, account No. 680). Charges to subscribers for moves and changes of telephone equipment

which have been credited to account No. 607, "Station removals and changes" (Class C, account No. 620), in anticipation of collection, and which have proved to be uncollectible, shall be charged to account No. 607 (Class C, No. 620).

Case 80

Query. What should be the accounting for maintenance and operating expenses in connection with, and rents received from, space leased to others in buildings partly occupied by the telephone company?

Answer. If the expenses of maintaining and operating the rented portion can be separated accurately from the expenses on the portion used by the company, such expense shall be charged to account No. 320, "Rent expense" (Class C, account No. 320), and the rent received shall be credited to account No. 311, "Miscellaneous rent revenues" (Class C, account No. 320). The expense on the portion of building used by the company shall be charged to the appropriate operating expense accounts.

If the expense on the rented portion can not be separated accurately, the entire expense shall be charged to the operating expense accounts, and the rent received shall be credited to account No. 505, "Minor rents of exchange plant" (Class C, account No. 500) if building is used by the company exclusively for exchange purposes, to account No. 515 "Minor rents of toll plant" (Class C, account No. 510) if building is used exclusively for toll purposes, or to account No. 524, "Rents from other operating property" (Class C, account No. 520) if building is used for both exchange and toll purposes.

In the case of a large property, where the company uses only a minor portion and the expenses can be apportioned on an equitable basis, it is desirable to use accounts Nos. 311 and 320 (Class C, No. 320).

Case 81

Query. What should be the accounting when a lessee company pays interest or dividends on the securities of a lessor company in accordance with the terms of the rental agreement between them?

Answer. The amounts so paid shall be charged by the lessee to account No. 330, "Rent deductions for lease of telephone plant" (Class C, account No. 370), and cre[illegible]

by the lessor to account No. 310, "Rent revenues from lease of telephone plant" (Class C, account No. 320).

Case 82

Query. To what account should be charged the cost of minor work done in lieu of cash payments for pole locations, [fol. 11662] poles, and other supports, e. g., maintenance of telegraph lines of a railroad company in return for right-of-way privileges?

Answer. Account No. 602, "Repairs of aerial plant" (Class C, account No. 600).

Case 83

Query. To what account should be charged amounts paid periodically to a railroad company for permission to cross its right of way, the right being reserved to revoke the permission at pleasure?

Answer. Account No. 334, "Miscellaneous rent deductions" (Class C, account No. 680).

Case 84

Query. To what account should be charged rents paid for pole locations?

Answer. Account No. 332, "Rent deductions for conduits, poles, and other supports" (Class C, account No. 680).

Case 85

Query. To what account should be charged rents paid for the use of circuits?

Answer. Account No. 334, "Miscellaneous rent deductions" (Class C, account No. 680).

Case 86

Query. What should be the accounting when property leased by the accounting company is subleased, in whole or in part to others?

Answer. Property subleased to others shall be accounted for as if the accounting company were leasing its own property.

If, however, the accounting company acts only in the capacity of an agent without profit in leasing property for others, the receipts from lessee and the payments to lessor

may be applied to the same primary account or cleared through a suspense account.

Case 87

Query. The coupons on certain securities contain a stipulation that if not paid on date of maturity the coupons shall bear interest from that date. To what account should the interest on the coupons be charged?

Answer. Account No. 336, "Other interest deductions" (Class C, account No. 360).

Case 88

Query. A company sells short-term notes because the money market does not warrant the sale of the bonds which are deposited as collateral for the notes. Is it permissible to spread the discount on the notes over the life of the bonds, treating the sale and retirement of both notes and bonds as one transaction?

Answer. The sale and retirement of the notes shall be separately considered and the discount suffered on the notes shall be charged to account No. 336, "Other interest deductions" (Class C, account No. 360).

[fol. 11663] Case 89

Query. To what account should be charged interest paid on taxes overdue and unpaid?

Answer. Account No. 336, "Other interest deductions" (Class C, account No. 360).

Case 90

Query. What should be the accounting treatment in connection with delayed items of revenue, expense, or income?

Answer. Delayed items of revenue, expense, or income shall be credited or charged to the same account as would have been credited or charged if the items had been taken up in the period to which they pertained. If, however, the amounts involved are deemed sufficient to impair comparisons unduly and the company does not desire to charge them to the current accounts, adjustments may be made through the surplus or deficit accounts (Class A and B, accounts Nos. 401 and 417; Class C, account No. 195) upon obtaining special authority from the Interstate Commerce Commission.

Case 91

Query. What should be the accounting treatment in connection with adjustments of errors in the revenue, expense, and income accounts of a prior fiscal year?

Answer. Errors in the revenue, expense, and income accounts of a prior fiscal year should be adjusted through the revenue, expense, and income accounts, respectively, of the year in which the errors are discovered. If, however, the amounts involved are deemed sufficient to impair comparisons unduly and the company does not desire to charge them to the current accounts, adjustments may be made through the surplus or deficit accounts (Class A and B, accounts Nos. 401 and 417; Class C, account No. 195) upon obtaining special authority from the Interstate Commerce Commission.

Case 92

Query. To what account should be credited an amount received for the surrender of an unexpired lease on property?

Answer. Account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195).

Case 93

Query. When the securities of a telephone company are reacquired, and then resold at a price other than par, what should be the accounting for the difference between the sale price and the par value?

Answer. Credit any profit to account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195), and debit any loss to account No. 417, "Other deductions from surplus" (Class C, account No. 195). The discount and premium accounts referred to in section 6, "Discount and premium on capital stock," and section 7, "Discount, expense and premium on funded debt," in the Uniform System of Accounts (Class C, accounts Nos. 150 and 190), are provided only for the initial sales of securities and are not applicable to the class of transaction under consideration.

[Int. 11664]

Case 94

Query. What should be the accounting for funds on deposit with a bank which has failed?

Answer. Pending the determination of the actual loss, such amounts shall be carried in account No. 136, "Other suspense" (Class C, account No. 150). When determined, the amount lost shall be charged to account No. 675, "Other general expenses" (Class C, No. 680); amounts recovered thereafter shall be credited to account No. 675 (Class C, No. 680).

Case 95

Query. What should be the accounting for amounts billed subscribers under the following conditions:

(1) When the bill is rendered in gross amount and a discount allowed for payment within a specified period.

(2) When the bill is rendered in net amount and an additional amount is charged to subscribers who do not make settlement within a specified period.

Answer. (1) Either the gross or net amount of the bills may be recorded on the subscribers' ledger at the time the bills are rendered.

(a) If the gross amount of the bills is recorded on the subscribers' ledger, such discounts as are taken by subscribers shall be credited to their accounts and charged to account No. 500, "Subscribers' station revenues" (Class C, account No. 500), or other account to which the gross amount of the bill was previously credited.

(b) If the net amount of the bills is recorded on the subscribers' ledger, discounts neglected shall be entered against the appropriate subscribers' accounts at the end of the discount period and credited to account No. 500, "Subscribers' station revenues" (Class C, account No. 500), or other account to which the net amount of the bill was previously credited.

(2) The net amount of the bill shall be recorded on the subscribers' ledger. When the specified time for payment expires, the additional amount charged shall be entered against the accounts of such subscribers as have not made settlement and credited to account No. 500, "Subscribers' station revenues" (Class C, account No. 500), or other account to which the net amount of the bill was previously credited.

Case 96

Query. The text of Class A and B account No. 304 permits companies to carry a subaccount under account

118, "Due from subscribers and agents," comprising a reserve for uncollectible revenue accounts. If this subaccount is kept, should it be closed out at the end of each year or may a balance be carried forward to the succeeding year?

Answer. If this method of accounting for uncollectible operating revenues is followed, there should be carried forward in this subaccount to the succeeding year a balance representing as nearly as possible that proportion which will prove to be uncollectible of the total amount of outstanding bills for operating revenues.

If Class C companies desire to set up a reserve for uncollectible operating revenues, monthly charges should be made to account No. 370, "Miscellaneous charges to income," and concurrent credits to a subaccount under account No. 125, "Due from subscribers and agents." The balance in this subaccount at the end of the year should be treated as provided in the above paragraph. (See Case 97).

[fol. 11665]

Case 97

Query. What should be the accounting for operating revenues charged off as uncollectible but recovered later upon resumption of service or otherwise?

Answer. Credit the subaccount comprising the reserve for uncollectible accounts under account No. 118, "Due from subscribers and agents" (Class C, accounts No. 125), if such subaccount is kept; otherwise credit account No. 304, "Uncollectible operating revenues" (Class C, account No. 370). (See Case 96.)

Case 98

Query. To what account should be charged permit fees paid to municipalities, counties, and other governmental bodies in connection with the initial location of poles or conduits?

Answer. Account No. 207, "Right of way" (Class C, accounts Nos. 240 or 250, as may be appropriate).

Case 99

Query. To what account should be credited amounts received from other telephone companies as compensation for terminal handling of toll messages?

Answer. Account No. 510, "Message Tolls" (Class C account No. 510). In general, message toll revenue includes (1) the revenue from messages transmitted entirely over the company's own toll lines, (2) the company's proportion of revenue (usually termed "prorate" or "mileage") from messages transmitted partly over the company's own toll lines and partly over the toll lines of other companies, (3) amounts received as compensation for switching messages between the toll lines of other companies, and (4) commissions or amounts representing a division of revenue received as compensation for originating or terminating toll messages of other companies.

Case 100

Query. What should be the accounting for slugs, etc., and for counterfeit or mutilated coins collected from coin box stations?

Answer. Any necessary adjustment for such items shall be made through the Operating Revenue accounts since these shall include in such cases only the face value of the legal tender coin collected.

Case 101

Query. To what account should be charged amounts paid subscribers for directory or traffic service errors affecting telephone service?

Answer. Abatements of charges billed subscribers when allowed for directory or traffic service errors affecting telephone service shall be charged to the operating revenue account or accounts previously credited with respect to the particular service. (See sec. 19, p. 60, for Class A and B companies; accounts 500 and 510 for Class C companies.) Any additional payments resulting from such errors shall be charged to account No. 669, "Accidents and damages" (Class C, account No. 680).

[fol. 11666] Case 102

Query. To what account should be charged amounts paid in connection with errors in directory advertising?

Answer. Abatements of charges allowed for directory advertising errors shall be charged to account No. [illegible] "Advertising and directory" (Class C, account No. [illegible]

Any additional payments resulting from such errors shall be charged to account No. 669, "Accidents and damages" (Class C, account No. 680).

Case 103

Query. What should be the accounting when telephone service is given at other than standard rates?

Answer. (1) If given to employees, ministers, charitable institutions, etc., credit the revenue accounts with the actual amounts, if any, charged for the service. No adjustment shall be made between the revenue and other accounts for the reduction from standard rates.

(2) If given in accordance with specific franchise requirements, including service given to municipalities for right of way, pole location, etc., charge the standard rates for such service to account No. 673, "Telephone franchise requirements" and credit similar amounts to account No. 678, "Telephone franchise requirements—Cr." (Class C, companies shall not include such items in either the revenue or expense accounts). (See Case 42.)

(3) If given for specific return other than to municipalities, e. g., for rights of way, advertising, etc., credit the revenue accounts at the standard rates for such service. Any reduction from standard rates shall be charged to the appropriate expense or income deduction account.

Case 104

Query. To what accounts should the exchange revenue from hotel or department store contracts and from guarantee coin box exchange service be credited?

Answer. 1. When such service is established specifically for general public use, the revenue shall be credited to account No. 501, "Public pay station revenues" (Class C, account No. 500) as follows:

(a) The total amount of the exchange service revenue billed under contract, or the amount collected with respect to exchange service from the coin box if equal to or in excess of guarantee. Any commission or amount retained or paid to the guarantor shall be charged account No. 534, "Pay station commissions" (Class C, account No.

(b) The full amount of the guarantee if the amount collected from the coin box with respect to exchange service is less than the guarantee.

(2) When such service is not established specifically for general public use, the exchange service revenue billed or the full amount of the guarantee, plus whatever net additional amount is due the telephone company, shall be credited to account No. 500, "Subscribers' station revenues" (Class C, account No. 500).

(3) In exceptional cases when a telephone system, owned by a hotel, store, or other establishment, receives central-office service from the company, the revenue shall be credited to account No. 503, "Service stations" (Class C, account No. 500).

Case 105

Query. What is the proper accounting for messenger service receipts and disbursements which are incident to delivering messages and notifying persons of calls at telephone stations?

[fol. 11667] Answer. Messenger service revenue from subscribers and other telephone companies shall be credited to account No. 520, "Messenger service" (Class C, account No. 520).

The salaries paid to messengers who are in the company's employ shall be charged to account No. 630, "Messenger service" (Class C, account No. 660). Amounts paid to messenegers who are not in the company's employ and amounts collected for and paid to other telephone companies for messenger service shall be charged to account No. 520, "Messenger service" (Class C, account No. 520).

Case 106

Query. To what account should be credited the rent received for rooms leased to the local manager for personal (nonofficial) use in a building rented by the telephone company for central office purposes?

Answer. Account No. 505, "Minor rents of exchange plant" (Class C, account No. 500) if building is used by the company exclusively for exchange purposes, to account No. 515, "Minor rents of toll plant" (Class C, account No. 510) if building is used exclusively for toll pur-

or to account No. 524, "Rents from other operating property" (Class C, account No. 520) if building is used for both exchange and toll purposes.

Case 107

Query. To what account should be credited unclaimed refunds on telephone service?

Answer. Account No. 525, "Other miscellaneous revenue" (Class C, account No. 520).

Case 108

Query. To what account should be credited unclaimed subscribers' deposits, dividends, and wages?

Answer. Such items should be carried under the appropriate accounts payable until the expiration of the company's liability. At the end of a fiscal year, or more frequently if advisable, items which have been carried for the required period shall be credited to account No. 401, "Miscellaneous additions to surplus" (Class C, account No. 195).

Case 109

Query. To what account should be credited revenue received from "battery taps," i. e., electrical power furnished others from the central office batteries?

Answer. Account No. 525, "Other miscellaneous revenue" (Class C, account No. 520).

Case 110

Query. When the duties of employees are varied and a small amount of time is spent on each duty, thus affecting a number of accounts, is it required that their pay and expense be distributed on the basis of the actual time spent?

Answer. The pay and expenses of employees shall be distributed to the accounts as nearly as may be possible on basis of the time actually spent on each class of work. However, if the time is so split up as to make such a distribution impracticable, and if the employee does the same class of work from day to day, his pay and expenses may be distributed by the use of percentages based on a study of time actually spent in a representative period, such percentages being corrected from time to time as the facts

[fol. 11668] Case 111

Query. When one department performs services or prepares data for another department, should any transfer of expense be made in the accounts?

Answer. When, in the ordinary conduct of business, it is necessary that one department perform services for or furnish data to another department, no transfer of expense is required.

Where the employees of one department perform an extensive service which is the function of another department, the expense shall be transferred to such department and charged to the accounts affected; but no transfer of expense is required to be made for incidental services performed for one department by another. For example, if the traffic department rates and sorts toll tickets, makes check ledger entries, and prepares reports to facilitate the work of the department performing the function of revenue accounting, such service being incidental to the work of the traffic department, the expense may be borne by the traffic department.

Case 112

Query. To what account should be charged the pay and expenses of managers at small exchanges who are engaged in constructing and maintaining the plant and in traffic and commercial operations?

Answer. Construction and maintenance costs shall be charged to the appropriate fixed capital (plant and equipment) and maintenance accounts, respectively, and the remainder shall be distributed to the appropriate traffic and commercial expense accounts. If it is impracticable to distribute the charges to the traffic and commercial expense accounts on the basis of actual time spent, the distribution may be made on a percentage basis.

Case 113

Query. To what account should be charged the commissions paid to exchange agents or managers in lieu of salary, operating expenses, etc.?

Answer. Any construction or maintenance costs having been first deducted and charged to appropriate accounts, the remainder shall be divided between Traffic and Commercial Expenses by means of percentages agreed

by these departments. Class C companies, after charging construction and maintenance accounts according to fact, shall charge the remainder to account No. 670, "General office salaries."

Case 114

Query. To what account should be charged the pay and expenses of foremen and subforemen of repair gangs?

Answer. Their pay and expenses shall be distributed over the various maintenance accounts in the same manner as that of employees under their supervision. The repair accounts shall include the cost of direct supervision such as that of the foremen and subforemen while the cost of general maintenance supervision such as that of the general, divisional, and district plant superintendents shall be charged to account No. 601, "Supervision of maintenance" (Class C, account No. 670).

[fol. 11669]

Case 115

Query. To what account should be charged the pay and expenses of troublemen engaged to some extent in traffic work?

Answer. The pay and expenses of troublemen shall be distributed to the several maintenance, traffic, or other accounts involved in their work. (See Cases 110 and 111.)

Case 116

Query. To what account should be charged the pay and expenses of wire chiefs?

Answer. The pay and expenses of wire chiefs shall be distributed to the several maintenance, traffic, or other accounts involved in their work. (See Cases 110 and 111.)

Case 117

Query. Must specific authorization be obtained from the Interstate Commerce Commission whenever it is desired to spread over a period large items of expense due to accidents, fires, accidents, strikes, etc.?

Answer. Such items may be spread over two or more years of a single calendar year without specific authority from the Commission.

Class A and B companies desire to extend into the succeeding year charges provided for in section 24, page 68,

of the Uniform System of Accounts, and if Class C companies desire to spread similar expense over succeeding years, special authorization must be obtained.

Case 118

Query. What should be the accounting for additional pay allowed employees for loyal service and overtime work during a strike?

Answer. Charge the accounts to which the regular pay of the employees is chargeable.

Case 119

Query. A company is required by a city ordinance to cut and replace overhead wires when it is necessary to move a building across or along the street. To what account shall such expense be charged?

Answer. Account No. 602, "Repairs of aerial plant" (Class C, account No. 600).

Case 120

Query. What should be the accounting for the expense of making changes at cable terminals on account of changing service from one-party to two-party lines, or vice versa, and on account of reassociation of party lines?

Answer. Charge account No. 602, "Repairs of aerial plant" (Class C, account No. 600) or account No. 605, "Repairs of station equipment" (Class C, account No. 610) according to the class of wire worked upon.

Case 121

Query. A franchise granted by a municipality requires that the company shall, when so required by the city engineer, change its pole line to conform to curb and grade lines established by the city. Should the cost of this work be charged to account No. 673, "Telephone franchise requirements"?

[fol. 11670] Answer. No. If substitution of new plant for existing plant is not involved, charge account No. 602, "Repairs of aerial plant" (Class C, No. 600), unless the expense is relatively large and provision therefor has been made in the depreciation reserve, in which case treat as "extraordinary repairs" (Class C, "reconstruction").

If substitution of new plant for existing plant is involved, the substitution not amounting to a practical replacement, treat as "extraordinary repairs" (Class C, "reconstruction"). Otherwise, treat through the plant accounts, i. e., credit the appropriate plant accounts with the cost of the property retired and charge the appropriate plant accounts with the cost of the new property.

Case 122

Query. What should be the accounting when, in connection with street or roadway improvements, a telephone company is required to move its pole line at its expense?

Answer. If substitution of new plant for existing plant is not involved, charge account No. 602, "Repairs of aerial plant" (Class C, No. 600), unless the expense is relatively large and provision therefor has been made in the depreciation reserve, in which case treat as "extraordinary repairs" (Class C, "reconstruction").

If substitution of new plant for existing plant is involved, the substitution not amounting to a practical replacement, treat as "extraordinary repairs" (Class C, "reconstruction"). Otherwise, treat through the plant accounts, i. e., credit the appropriate plant accounts with the cost of the property retired and charge the appropriate plant accounts with the cost of the new property.

Case 123

Query. To what account should be charged the expense of pole butt reinforcements to make good the deterioration of the pole?

Answer. Ordinarily, this work should be classed as ordinary repairs and the cost thereof charged to the primary repair accounts. However, if provision for such work has been made in the depreciation reserve, the work should be treated by Class A and B companies as "extraordinary repairs," and by Class C companies as "reconstruction."

Case 124

Query. What should be the accounting for the following items in connection with schools conducted by the company for the instruction of plant department employees?

(1) Equipment installed and used in such schools.

(2) Maintenance of above (if done independently of school work).

(3) Salaries of men during attendance.

(4) Salaries and expenses of instructors, materials consumed in connection with such work, rent, and house service, etc.

Answer. (1) Charge the fixed capital (or plant and equipment) accounts for the classes of plant involved.

(2) Charge the maintenance accounts for the classes of plant involved.

(3) Consider as nonproductive time and distribute over productive time of the men engaged on the kinds of work covered by the school; e. g., time of the men studying the work of an installer should be distributed over productive time of the installation force.

(4) Apportion, on an equitable percentage basis, to the accounts covering the several types of work covered by the school.

[fol. 11671] Case 125

Query. To what account should be charged the pay and expenses of students while engaged in learning the work of switchmen in automatic central offices?

Answer. Account No. 604, "Repairs of central office equipment" (Class C, account No. 610).

Case 126

Query. To what account should be charged the expense of temporarily disconnecting subscribers' lines in the central office for periods of nonuse or because of nonpayment of bills?

Answer. Account No. 604, "Repairs of central office equipment" (Class C, account No. 610).

Case 127

Query. To what account should be charged the wages of switchmen in automatic central offices?

Answer. Account No. 604, "Repairs of central office equipment" (Class C, account No. 610), except for time spent in operating the power plant, which should be charged account No. 628, "Transmission power" (Class C, account No. 660).

Case 128

Query. What should be the accounting when a component part of a station (not a complete station) is replaced; [illegible]

when occasionally a desk set or bell is substituted for one worn out or requiring repairs?

Answer. The substitution of a component part of a station set being a minor replacement as defined in section 21, page 66, of the Uniform System of Accounts (Class C, sec. 14, p. 12) the cost thereof shall be charged to account No. 605, "Repairs of station equipment" (Class C, account No. 610). The part removed shall be credited to account No. 605 (Class C, No. 610) at salvage value.

Case 129

Query. To what account should be charged repairs to rented buildings made by the accounting company?

Answer. Account No. 606, "Repairs of buildings and grounds" (Class C, account No. 640), unless the rent paid for the building is charged to one of the clearing accounts (Class A and B accounts Nos. 701 to 706), in which case the repairs should be charged to the same clearing account.

Case 130

Query. A plant employee is sent to disconnect a subscriber's station because of nonpayment for service. To what account should the expense be charged if the work of disconnecting is abandoned because of the payment of the bill?

Answer. Account No. 607, "Station removals and changes" (Class C, account No. 620).

Case 131

Query. Should the text of account No. 610, "Other maintenance expenses" (Class C, account No. 640) be interpreted as excluding expenses incurred by the plant department which are not in the nature of "repairs" to telephone plant and equipment?

[fol. 11672] Answer. No. Miscellaneous items of maintenance and operating expense incurred by the plant department which are not chargeable to maintenance accounts Nos. 601 to 609, inclusive, and clearing accounts Nos. 701 to 707, inclusive (Class C, accounts Nos. 600, 610, and 620), may be charged to account No. 610 (Class C, account No. 640). See Case 111.)

Case 132

Query. When material fit to use again has been taken up from plant and charged to the materials and supplies

accounts at the original cost, estimated if not known, or at the price of corresponding new material, what should be the accounting for repairing (not converting) such material?

Answer. Charge the expense of repairs made thereon to the repair accounts which would have been charged had the repairs been made while the material was in actual service. Only items involving expense due to causes defined as depreciation and so large as to distort the ordinary repair accounts shall be treated as "extraordinary repairs" by Class A and B companies (sec. 21, p. 66, of the Uniform System of Accounts) and as "reconstruction" by Class C companies (see sec. 12, p. 11, of the Uniform System of Accounts).

Case 133

Query. What should be the accounting for the expense of repairs to used office furniture and fixtures carried in the materials and supplies accounts?

Answer. (1) If the used furniture and fixtures had been charged to the materials and supplies account at salvage value, the cost of the repairs shall be charged to account No. 122, "Materials and supplies" (Class C, account No. 135).

(2) If the used furniture and fixtures had been charged to materials and supplies account at the original cost, or at the price of corresponding new material, the cost of repairs shall be charged to the expense accounts which would have been charged had the repairs been made while the furniture and fixtures were in actual service, except in cases where provision has been made for such expense in the depreciation reserve, Class A and B companies shall treat the matter as "extraordinary repairs" and Class C companies as "reconstruction" (see sec. 21, p. 66, of the Uniform System of Accounts for Class A and B companies and sec. 12, p. 11, for Class C companies). (See Case 52.)

Case 134

Query. What should be the accounting for the cost of repairs to connecting companies' and to farmers' lines when the work is done and the expense is borne by the accounting company?

Answer. Charge the appropriate repair accounts of the accounting company according to the class of plant worked upon.

Case 135

Query. To what account should be charged the expense of moving an employee from one location to another when transferred by the telephone company and the expense is assumed by it?

Answer. Charge the account to which traveling expenses of the employee in the new location would be charged.

[fol. 11673]

Case 136

Query. To what account should be charged the cost of figuring rates and the expense of issuing tariff and route books?

Answer. The expense of figuring the rates and preparing the data shall be apportioned between account No. 621, "Traffic superintendence," and account No. 640, "Commercial administration," according to work performed (Class C, charge account No. 670).

The expense of printing and distributing shall be apportioned between account No. 629, "Central office stationery and printing," and account No. 640, "Commercial administration," on an equitable basis (Class C, accounts Nos. 660 and 680).

Case 137

Query. To what account should be charged the expenses incurred by the traffic inspectors in making test calls, adjusting service complaints, inspecting subscribers' private branch exchanges and instructing subscribers' private branch exchange operators?

Answer. Account No. 622, "Service inspection" (Class C, account No. 660). Cash refunded to patrons and amounts deposited in making test calls by inspectors and other employees of the company should not be charged to this account but should be charged to the revenue accounts.

Case 138

Query. To what account should be charged the expense incurred by the traffic department in reading meters installed on measured service lines?

Answer. Account No. 623, "Clerical operating wages" (Class C, account No. 660).

Case 139

Query. What should be the accounting for the pay of operators furnished lessees of private branch exchanges and for the amounts received for such services?

Answer. Charge the pay of the operators to account No. 624, "Operators' wages" (Class C, account No. 650).

If the operators are regularly employed by the telephone company, credit the payments from subscribers for the services of the operators to account No. 525, "Other miscellaneous revenues" (Class C, account No. 520). If the operators are not regularly employed by the telephone company, credit the reimbursement to account No. 624, "Operators' wages" (Class C, account No. 650).

Case 140

Query. To what account should be charged the pay and expenses of wire chiefs when working on Morse leased lines in central offices?

Answer. Charge the accounts otherwise charged with the pay and expenses of wire chiefs unless considerable time is involved, in which case charge account No. 624, "Operators' wages" (Class C, account No. 650).

[fol. 11674] Case 141

Query. When a telephone company operates a private-branch exchange for company (official) business, should any transfer be made from traffic expenses to the expense accounts of the departments served?

Answer. No. The cost of operating such private branch exchanges shall be charged to the various accounts under traffic expenses.

Case 142

Query. Should any portion of supply expense and plant supervision expense be applied on plant department charges to Class A and B, account No. 628, "Transmission power," and account No. 673, "Telephone franchise requirements?"

Answer. Yes. The appropriate portion of such expenses may be charged to account No. 628 and account No. 673 in the usual manner.

Case 143

Query. To what account shall be charged amounts refunded to connecting companies for postage on toll tickets and reports forwarded?

Answer. Account No. 629, "Central office stationery and printing" (Class C, account No. 660).

Case 144

Query. To what account should be charged the cost (i. e., postage and other transportation charges) of forwarding toll tickets:

(1) From central offices to revenue accounting offices.

(2) From revenue accounting offices to local collection offices.

Answer. (1) Account No. 629, "Central office stationery and printing"
(Class C, No. 660).

(2) Account No. 646, "Revenue accounting" (Class C, No. 680).

Case 145

Query. To what account should be charged the cost of covers, chains, and locks used in connection with directories at pay stations?

Answer. Account No. 632, "Pay station expenses" (Class C, account No. 660).

Case 146

Query. What is the general distinction between items of expense account of pay stations which are chargeable to account No. 632, "Pay station expenses" (Class C, account No. 660), and those which are chargeable to account No. 648, "Pay station commissions" (Class C, account No. 680)?

Answer. Account No. 632, "Pay station expenses" (Class C, No. 660), shall be charged only with the costs of specific items of traffic expense, such as are classable under that account. Items chargeable to this account usually occur in connection with pay stations which are attended by a company employee or by a joint employee, and should be stated as flat sums rather than as percentages on receipts.

Account No. 648, "Pay station commissions" (Class C, No. 680) shall be charged with all percentages of receipts, or flat amounts deducted from receipts, or other specified sums, which are paid either to the agent in charge (usually a salaried employee of the company) or to the person, [illegible], corporation, or other, upon whose premises the pay station is located, as general compensation for

[fol. 11675] all that is furnished with respect to this station, i. e., space, light, heat, attendance, incidental advertising, etc.

When the classifica-ion is doubtful, the expense shall be charged to account No. 648, "Pay station commissions" (Class C, No. 680).

Case 147

Query. What should be the accounting for the cost of stationery and printing used by the commercial department?

Answer. This expense should be apportioned on the basis of use to the several accounts under "Commercial expenses" (Class C, account No. 680).

Case 148

Query. When a telephone company, instead of providing its own switchboard and switchboard operator, terminates its toll lines in the switchboard of another telephone company and arranges to have the latter do the necessary operating, what should be the accounting if the charges for such services are on a flat sum basis (not on a division of revenue)?

Answer. The company receiving the service shall charge account No. 633, "Other traffic expenses" (Class C, account No. 660).

If services are billed at cost, the company performing the service shall credit the appropriate operating or other accounts previously charged; if not billed at cost, it should credit account No. 525, "Other miscellaneous revenue" (Class C, account No. 520).

Case 149

Query. To what account should be charged (1) miscellaneous contributions, and (2) related expense, such as decorating buildings or furnishing floats on holiday occasions?

Answer. (1) If contributions are made for the purpose of developing traffic, for example, expenses incurred in connection with an industrial exposition or other business occasion, charge account No. 642, "Advertising" (Class C, account No. 680). If contributions are made without regard to traffic but incidentally for the benefit of the op[illegible]

of the company, such as those to local fire departments, business leagues, Y. M. C. A., and similar institutions charge the appropriate expense account of the department concerned; or, if impossible of allocation, charge account No. 675, "Other general expenses" (Class C, account No. 680).

(2) Expenditures such as those for decorating buildings and furnishing floats on holiday occasions, except when incurred for traffic purposes and, therefore, chargeable to account No. 642, "Advertising" (Class C, account No. 680) should be departmentalized as far as possible. Items so general in character as not to admit of departmentalization should be charged to account No. 675, "Other general expenses" (Class C, account No. 680). (See Case 111.)

Case 150

Query. To what account should be charged the salaries and expenses of auditors of receipts and their clerks and division auditors of receipts and their clerks?

Answer. Account No. 646, "Revenue accounting" (Class C, account No. 670).

[fol. 11676]

Case 151

Query. To what account should be charged the cost of postage used in mailing bills to subscribers?

Answer. Account No. 647, "Revenue collecting" (Class C, account No. 680).

Case 152

Query. To what account should be charged the cost of special editions of directories, or parts of directories, for use by the traffic department?

Answer. Account No. 649, "Directory expenses" (Class C, account No. 680) or treat through account No. 132, "Prepaid directory expense" (Class C, account No. 145).

Case 153

Query. To what account should be credited amounts received from the sale of new directories or as salvage on old directories?

Answer. Credit receipts from sales of directories to account No. 523, "Advertising and directory" (Class C, account No. 520), and from salvage to account No. 649, "Directory expenses" (Class C, account No. 680).

Case 154

Query. To what account should be charged losses incurred by reason of shortage in a local manager's account in excess of the amount paid on his bond by the surety company?

Answer. Account No. 640, "Commercial administration" (Class C, account No. 680).

Case 155

Query. To what account should be charged the pay of a general manager or superintendent having supervision of the entire operations of the company?

Answer. Account No. 661, "Salaries of general officers" (Class C, account No. 670).

Case 156

Query. What account should be charged with the expense of a board of arbitrators on subscribers' rates?

Answer. Account No. 650, "Other commercial expenses" (Class C, account No. 680).

Case 157

Query. To what account shall be charged the expense of compiling data and making reports to the Federal Government, public-service commissions, tax authorities, and others, and of testifying before such bodies?

Answer. The expense shall be charged to the accounts otherwise charged with the pay and expenses of the employees who prepare the reports or testify before such bodies. For example, if the reports are prepared by the general office clerks, the expense of preparing should be charged to account No. 662, "Salaries of general office clerks" (Class C, account No. 670); if the data regarding plant are prepared by the plant forces, the expense should be charged to account No. 601, "Supervision of maintenance," or account No. 706, "Plant supervision expense" (Class C, account No. 640); if the passing of tax claims, filing tax reports, and making returns to tax assessors are handled by the legal department, the expense should be charged to account No. 667, "General law expenses" (Class C, account No. 670).

[fol. 11677]

Case 158

Query. To what account should be charged allowances and expenses of receivers operating a telephone company under orders of the court?

Answer. Account No. 661, "Salaries of general officers" (Class C, No. 670), and account No. 663, "General office supplies and expenses" (Class C, account No. 680), except that expenses incurred for legal services shall be charged to account No. 667, "General law expenses" (Class C, account No. 680).

Case 159

Query. Is any accounting distinction to be made between monthly or other periodic payments to attorneys regularly retained by the company and those retained for specific services?

Answer. No. Both the periodic payments to attorneys regularly retained by the company and the payments to and expenses of attorneys retained for specific services shall be charged to account No. 667, "General law expenses," or account No. 670, "Law expenses connected with damages," as may be appropriate (Class C, account No. 680).

Case 160

Query. A company elects to protect itself against all losses ordinarily covered by premium insurance, by setting up a reserve for that purpose, but, in order to obtain additional protection, a part or all of the risk is placed with an insurance company. What should be the accounting for the premiums paid to and the recoveries received from the insurance company?

Answer. The amounts set aside as an insurance reserve shall be charged to account No. 668, "Insurance" (Class C, account No. 680), and credited to account No. 169, "Insurance and casualty reserves" (Class C, account No. 190). Premiums paid insurance companies for such reinsurance shall be charged to account No. 169 (Class C, account No. 190), and recoveries from such companies shall be credited to account No. 169 (Class C, account No. 190).

Case 161

Query. What should be the accounting for insurance premiums on materials and supplies carried in stock?

Answer. Charge account No. 668, "Insurance" (Class C, account No. 680), with the premiums paid and periodically transfer the portion applicable to construction to the appropriate fixed capital (plant and equipment) accounts or charge to account No. 274, "Miscellaneous construction expenditures" (Class C, account No. 270).

Case 162

Query. To what account should be charged the cost of insuring of the continuity or regularity of revenues or earnings, i. e., "use-and-occupancy insurance"?

Answer. Account No. 668, "Insurance" (Class C, account No. 680).

[fol. 11678] Case 163

Query. To what account should be charged the premium paid on a judicial bond necessary in connection with the appeal of a personal-injury or damage case?

Answer. Account No. 670, "Law expenses connected with damages" (Class C, account No. 680).

Case 164

Query. To what account should be charged the premiums on bonds given as follows:

(1) To municipalities under the general terms of a franchise or ordinance and not in connection with specific construction or maintenance work.

(2) To municipalities or property owners in connection with specific pieces of construction or maintenance work.

Answer. (1) Account No. 673, "Telephone franchise requirements" (Class C, account No. 680).

(2) The appropriate construction or maintenance accounts according to the nature of the work.

Case 165

Query. To what account should be charged the expense of publishing a company newspaper or other journal?

Answer. Account No. 675, "Other general expenses" (Class C, account No. 680), unless published in the interest

of a specific department, in which case charge the operating expense account pertaining to that department. Receipts from subscriptions and from the sale of advertising space in such journals shall be credited account No. 675 (Class C, No. 680) or the other account to which the cost of publishing was charged.

Case 166

Query. May the cost of patents be charged by Class A and B companies direct to account No. 674, "Amortization of franchises and patents," instead of to account No. 203, "Patent rights," and amortized through charges to account No. 674?

Answer. Charges to account No. 674, "Amortization of franchises and patents," on account of patents should be restricted to amounts necessary to cover such portion of the life of patents charged to account No. 203, "Patent rights," as it is estimated has expired or been consumed. The character of a patent purchased should determine whether or not the cost, or any portion thereof, should be charged to account No. 203, "Patent rights." Any amounts paid for patents having an estimated service life of less than one year, patents of doubtful service value, patents in an undeveloped state, patents acquired at small cost, and similar expenditures on account of patents may be charged direct to account No. 675, "Other general expenses."

Case 167

Query. To what account should be charged the cost of a general audit of a company's books by an audit company?

Answer. Account No. 675, "Other general expenses" (Class C, account No. 680).

[fol. 11679]

Case 168

Query. To what account should be charged the cost of printing franks for the use of officers and employees of the company?

Answer. Account No. 675, "Other general expenses" (Class C, account No. 680).

Case 169

Query. A pay check fell into the hands of an unauthorized party, who secured payment by use of a forged signa-

ture. The company was unable to effect collection from the bank paying the check, or from the person forging the same. To what account should the loss be charged?

Answer. Account No. 675, "Other general expenses" (Class C, account No. 680).

Case 170

Query. An agent of the company received a summons garnisheeing the wages of an employee. On account of delay incident to notifying the legal department, the employee succeeded in drawing his pay and the company was obliged to make good the amount of the claim. To what account should the loss be charged?

Answer. Charge the appropriate account of the department responsible for the delay.

Case 171

Query. To what account should be charged the cost of first-aid kits and renewals of same?

Answer. When such expense is incurred primarily for the plant department, charge account No. 706, "Plant supervision expense"; otherwise, charge the appropriate expense accounts of the departments in whose interests the costs are incurred.

Case 172

Query. To what account should be charged the cost of inventories and appraisals of plant?

Answer. Inventories and appraisals should be treated in the accounts as follows:

(1) Those taken incident to the ascertainment of a general valuation of the property owned or used by the company, including those taken in accordance with the Act to regulate commerce, or with other similar Federal or State requirements; charge to account No. 675, "Other general expenses," preferably in a subaccount entitled "Valuation expenses" (Class C, account No. 680). This ruling does not modify the provisions relating to betterments contained in section 9, page 32, of the Uniform System of Accounts for Class A and Class B Companies.

(2) Those taken on the orders of public authorities for other purposes such as for use in rate cases, or for the

pose of adjusting rate schedules; charge the cost to account No. 675, "Other general expenses" (Class C, account No. 680).

(3) Those taken in connection with the projected purchase of property; charge account No. 136, "Other suspense" (Class C, account No. 150), pending their final disposition. If the property is finally purchased, the cost should be considered as part of the price paid and charged to the appropriate asset account. If the property is not purchased, the cost shall be charged to account No. 417, "Other deductions from surplus" (Class C, account No. 195).

[fol. 11680] (4) Those taken in connection with the projected sale or lease of property to others; charge account No. 136 (Class C, No. 150), pending their final disposition. If the property is finally leased, charge the account appropriate for rent. If the property is sold and the selling price includes the cost of appraisal, such cost shall be considered a part of the sale price. If the project is finally abandoned, or if the property is sold, but the selling cost does not include the cost of appraisal, the cost of appraisal shall be charged to account No. 417 (Class C, No. 195).

No amounts shall be included in the cost of inventories and appraisals for incidental services of officers and employees; but special office, clerical, traveling, and incidental expenses incurred by such officers and employees may be included.

Case 173

Query. What should be the accounting for expenses incurred by the plant department in inspecting for and in checking the attachments of other companies to the pole lines of the accounting company?

Answer. Charge account No. 610, "Other maintenance expenses" (Class C, account No. 640), or if performed incident to other work, charge the accounts otherwise charged with the pay and expenses of the employees who perform the services.

Case 174

Query. To what account should be charged expenses on account of associations maintained by and in behalf of telephone companies?

Answer. The salaries and expenses of the officers representing the company as members of the associations shall be charged to the accounts to which the salaries and expenses of such officers are chargeable in connection with the operation of the telephone plant. Amounts paid incident to the maintenance of such associations shall be charged to account No. 675, "Other general expenses" (Class C, account No. 680).

Case 175

Query. What should be the accounting for the expense of overhauling and repairing of motor trucks and like equipment?

Answer. The customary annual overhauling of such apparatus shall be charged to account No. 702, "Stable and garage expense," and cleared as provided in the text of that account. Work of less frequent occurrence or involving such reconstruction items as replacing the engine may be handled as "extraordinary repairs," if the reserve has been provided for such expenses. Class C companies shall charge this expense to account No. 640, "Other maintenance expenses."

Case 176

Query. To what account should be charged rent of land used for storage of material for use in construction and maintenance work?

Answer. Account No. 704, "Supply expense," and cleared as provided in the text of that account. Class C companies shall distribute on an equitable basis between account No. 640, "Other maintenance expenses," and account No. 270, "Undistributed construction expenditures."

[fol. 11681] Index by Accounts

Class A and B Companies

Balance Sheet

	Case
102. Reserve for accrued depreciation—Cr.	4
105. Investment securities	7, 13
110. Advances to system corporations for construction, equipment, and betterments	7
111. Miscellaneous investments	8, 10, 11, 12
113. Cash	
114. Special deposits	14, 15,

Index by Accounts—Continued

	Case
116. Marketable securities	13
117. Bills receivable	7
118. Due from subscribers and agents	96, 97
120. Miscellaneous accounts receivable	20
122. Materials and supplies	17, 18, 133
125. Sinking fund assets	19, 78
132. Prepaid directory expense	152
133. Other prepayments	34
135. Unamortized debt discount and expense	67, 69, 73
136. Other suspense	7, 21, 22, 94, 172
153. Funded debt	23
169. Insurance and casualty reserves	160
170. Liability on account of provident funds	24
170a. Other deferred credit items	8, 21
171. Surplus invested since December 31, 1912, in fixed capital	36
172. Surplus invested in sinking funds	78

Fixed Capital

201. Organization	41, 73
202. Franchises	42
203. Patent rights	166
207. Right of way	98
211. Land	11, 43
212 Buildings	45, 46
220. Central office equipment	47
221. Central office telephone equipment	48, 49, 50, 51
222. Other equipment of central offices	52
230. Station equipment	47
234. Private branch exchanges	55
235. Booths and special fittings	52
241. Exchange pole lines	61
245. Exchange underground cable	59
251. Toll pole lines	35, 61
255. Toll underground cable	59

[fol. 11682]

260. General equipment	25, 62
261. Office furniture and fixtures	25, 52, 53, 62, 63
262. General shop equipment	25, 52, 62
263. General store equipment	25, 52, 62
General stable and garage equipment	25, 52, 62

Index by Accounts—Continued

Case

265. General tools and implements 25, 62
268. Interest during construction 64
273. Taxes during construction 71
274. Miscellaneous construction expenditures, 38, 65, 66, 161

Income Statement

303. Other operating expenses 8
304. Uncollectible operating revenues 96, 97
305. Taxes assignable to operations 71, 72, 73, 74
310. Rent revenues from lease of telephone plant 81
311. Miscellaneous rent revenues 12, 75, 80
312. Dividend revenues 76
313. Interest revenues 64, 76
314. Sinking and other reserve fund accretions 77, 78
316. Miscellaneous nonoperating revenues 20
320. Rent expense 8, 12, 80
323. Uncollectible nonoperative revenues 79
330. Rent deductions for lease of telephone plant 81
332. Rent deductions for conduits, poles, and other supports 60, 84
334. Miscellaneous rent deductions 83, 85
335. Interest deductions for funded debt 78
336. Other interest deductions 18, 87, 88, 89
338. Amortization of debt discount and expense 67, 69
350. Appropriations of income to sinking and other reserve funds 78

Corporate Surplus or Deficit

401. Miscellaneous additions to surplus 13, 21, 33, 36, 90, 91, 92, 93, 108
415. Appropriations of surplus for construction, equipment, and betterments 36
417. Other deductions from surplus 13, 21, 90, 91, 93, 172

Operating Revenues

500. Subscribers' station revenues 95, 104
501. Public pay station revenues 104
503. Service stations 104
505. Minor rents of exchange plant 80, 105
510. Message tolls 99
515. Minor rents of toll plant 80, 105

Index by Accounts—Continued

Case

520. Messenger service 105
523. Advertising and directory 102, 153
524. Rents from other operating property 80, 106
525. Other miscellaneous revenue 107, 109, 139, 148
526. Licensee revenue—Cr. 75

Operating Expenses

601. Supervision of maintenance 114, 131, 157
602. Repairs of aerial plant ... 61, 82, 119, 120, 121, 122, 131
603. Repairs of underground plant 56, 131

[fol. 11683]

604. Repairs of central office equipment, 52, 125, 126, 127, 131
605. Repairs of station equipment 52, 120, 128, 131
606. Repairs of buildings and grounds 129, 131
607. Station removals and changes 32, 79, 130, 131
608. Depreciation of plant and equipment 131
609. Extraordinary depreciation 131
610. Other maintenance expenses 34, 131, 173
621. Traffic superintendence 52, 136
622. Service inspection 137
623. Clerical operating wages 138
624. Operators' wages 139, 140
626. Rest and lunch rooms 52
627. Operators' schooling 52
628. Transmission power 127, 142
629. Central office stationery and printing 136, 143, 144
630. Messenger service 105
631. Miscellaneous central office expenses 52
632. Pay station expenses 52, 145, 146
633. Other traffic expenses 52, 148
640. Commercial administration 52, 136, 154
642. Advertising 44, 52, 149
643. Canvassing 52
646. Revenue accounting 52, 63, 144, 150
647. Revenue collecting 52, 151
648. Pay station commissions 104, 146
649. Directory expenses 52, 152, 153
650. Other commercial expenses 52, 156
651. Salaries of general officers 155, 158
652. Salaries of general office clerks 157

Index by Accounts—Continued

Case

663. General office supplies and expenses 158
666. Other general office supplies and expenses 52
667. General law expenses 69, 157, 158, 159
668. Insurance 66, 160, 161, 162
669. Accidents and damages 101, 102
670. Law expenses connected with damages 159, 163
673. Telephone franchise requirements, 42, 103, 121, 142, 164
674. Amortization of franchises and patents 166
675. Other general expenses, 94, 149, 165, 166, 167, 168, 169, 172, 174
676. Telephone franchise requirements—Cr 103

Clearing Accounts

701. Shop expense 1, 25, 46, 52, 129, 131
702. Stable and garage expense 1, 25, 46, 52, 129, 131, 175
703. Tool expense 1, 129, 131
704. Supply expense 1, 18, 25, 46, 52, 129, 131, 142, 176
705. Engineering expense 1, 129, 131
706. Plant supervision expense, 1, 52, 68, 129, 131, 142, 157, 171
707. House service expense 1, 53, 131

General Instructions

1. Telephone companies divided into two classes 1, 4
3. Balance-sheet accounts 1
5. Reacquired securities 3, 5, 6

[fol. 11684]

6. Discount and premium on capital stock 93
7. Discount, expense, and premium on funded debt 93
9. Fixed capital defined 25, 172
10. Costs to be actual money costs 90
11. Interest accruing during construction period 64
13. Plant and equipment and other property purchased 26, 27, 28, 29, 30
14. Fixed capital withdrawn or retired 31, 32, 37
16. Taxes 70
19. Deductions from revenues 101
21. Repairs defined 121, 122, 123, 128, 133, 139
24. Extraordinary casualties and unanticipated reconstruction 1

[fol. 11685]

Index by Accounts

Class C Companies

Balance Sheet

	Case
105. Other property	8, 10, 11, 12
110. Securities	6, 7, 13
115. Cash	22, 78
120. Notes receivable	7
125. Due from subscribers and agents	96, 97
130. Accounts receivable	20
135. Materials and supplies	17, 18, 133
140. Special funds	19, 78
145. Prepayments	34, 152
150. Other debit accounts	7, 21, 22, 67, 69, 73, 93, 94, 172
160. Capital stock	6
165. Funded debt	6, 23
185. Depreciation reserve	4
190. Other credit accounts	8, 21, 24, 93, 160
195. Surplus	13, 21, 33, 36, 78, 90, 91, 92, 93, 108, 172

Plant and Equipment

200. Intangibles	41, 42, 73
210. Land and buildings	11, 43, 45, 46
220. Central office equipment	47, 48, 49, 50, 51, 52
230. Station equipment	47, 55
240. Exchange lines	59, 61, 98
250. Toll lines	35, 59, 61, 98
260. General equipment	25, 52, 53, 62, 63
270. Undistributed construction expenditures	38, 64, 65, 66, 71, 161, 176

Income

[illegible]. Miscellaneous income	12, 20, 64, 75, 76, 80, 81
[illegible]. Other operating expenses	8
[illegible]. Taxes	71, 72, 73, 74
[illegible]. Interest accrued	18, 78, 87, 88, 89
[illegible]. Miscellaneous charges to income	67, 69, 78, 81, 96, 97

Operating Revenues

[illegible]. Exchange revenues	80, 95, 101, 104, 106
[illegible]. Toll revenues	80, 99, 101, 106
[illegible]. Miscellaneous revenues	80, 102, 105, 106, 107, 109 139, 148, 153
[illegible]. Licensee revenues—Cr.	75

[fol. 11686] Operating Expenses

Case

600. Repairs of wire plant . . 56, 61, 82, 119, 120, 121, 122, 13
610. Repairs of equipment . . 52, 120, 125, 126, 127, 128, 13
620. Station removals and changes 32, 79, 130, 13
640. Other maintenance expenses . . . 34, 53, 68, 129, 131, 157, 173, 175, 17
650. Operators' wages 139, 14
660. Other traffic expenses 105, 127, 136, 137, 138, 143, 144, 145, 146, 14
670. General office salaries 113, 114, 136, 150, 155, 157, 15
680. Other general expenses 42, 44, 52, 60, 63, 66, 69, 79, 83, 84, 85, 94, 101, 102, 104, 136, 144, 146, 147, 149, 151, 152, 153, 154, 156, 158, 159, 160, 161, 162, 163, 164, 165, 167, 168, 169, 172, 17

General Instructions

1. Telephone companies divided into four classes . . 1, 4
12. Reconstruction 121, 122, 123, 132, 13
13. Plant and equipment retired 32, 3
14. Repairs 12

[fol. 11687] Index by Topics

Class A, B, and C Companies

A

Case

Accounts, clearing 1
temporary 1
titles of, on company's books 1
Addressing machine supplies 6
Adjustment of furniture and fixtures costs 5
of general equipment costs 6
of revenue, expense, and income items 9
Appraisal of furniture and fixtures 5
of going plant purchased 27, 2
of plant 27, 29, 17
Associations, telephone, expenses of 17
Attachments to plant, inspection of 17
Attorneys, temporary, pay and expenses of 41, 15
Audit of books 1

Index by Topics—Continued

	Case
Auditor of receipts and clerks	150
Automatic equipment, students	125
equipment, switchmen	125, 127
Awnings	34, 53

B

Balance sheet	3
Balance-sheet accounts	1
Balcony on main frame	50
Bank failure	94
Battery taps, receipts from	109
Bills against subscribers	95
Bond, given in construction or maintenance work	164
judicial, in damage suit	163
Bond or negative return	60
Bonds, examination of validity of issue of	69
maturing serially, discount on	67
Bonus paid contractor	33
Booths and special fittings retired	32
Bridle wire cables	57
Brokers' fees and commissions	9
Buildings, appurtenances to	53
improvements on leased	34
minor additions or replacements	46
not used in telephone operations	10, 11
rented, repairs of	129

[fol. 11688]

C

Cable, terminals, changes in	120
underground, without conduit	59
Cash, distinguished from special deposits	14
Certificates of deposit	14
Check, loss account of forged	169
Circuits, rent of	85
Clearing accounts	1, 25, 46
Coin-box service revenue	104
shortages	100
Commission, at pay stations	146
brokers'	9
in lieu of salary	113
on securities purchased	9

Index by Topics—Continued

	Case
on toll messages	99
State, expense of	72
State, reports to	157
Connecting company, operating performed by	148
repairs to lines of	134
Construction, interest during	64
Contract, payment for abrogation of	33
Contractor's penalties for delay	33
Contributions made	149
Custom work	20

D

Deductions from pay for hospitals	24
Delayed items of revenue, expense, and income	90
Departmental expense, transfer of	111
Department store contract revenue	104
Deposits, certificates of	14
special, distinguished from cash	14
special, for dividends	15, 16
subscribers', unclaimed	108
time	14
with municipalities	22
Depreciation on improvements on leased buildings	34
on physical property (not telephone)	8
reserve, subdivision of	4
Directories, covers, chains, and locks	145
sale of old	153
salvage on old	153
special editions of	152
Directory advertising errors	102
errors	101
Disconnecting subscribers' lines	126
subscribers' stations	130
Discount on bills for materials and supplies	18
bonds maturing serially	67
reacquired securities	93
short-term notes	88
subscribers' bills	95
Distribution of pay and expenses of employees	110
[fol. 11689]	
Dividends paid as part of rent	81

Index by Topics—Continued

	Case
special deposits for	15
unclaimed	108
Donations received	36

E

Electrolysis bond opener	60
Electrolytic surveys	58
Employees, distribution of expenses of	110
Employees engaged in operation and construction	40
Equipment, general, adjustment of costs	62
maintained by lessees	47
order table systems	55
overhauling and repairing	175
(See also Plant and Equipment.)	
Examination of titles of real estate	69
Exchange of services	103
Expense items, adjustment of	91
delayed	90
spread over subsequent periods	117
Experimental accounts	1

F

Farmer lines, repairs to	134
Fees, brokers'	9
for pole and conduit locations	98
Fire extinguishers	54
First-aid kits	171
Foremen of repair gangs	114
Franchise, free or reduced-rate service under	103
plant and supplies furnished under	42
taxes	74
Franks	168
Free telephone service	103
Furniture and fixtures, cost, repairs, and replacements	52, 53
repairs to	133

G

Garnisheed wages, loss account of	170
Governments, expense of making reports to	157
expense of testifying before	157

Index by Topics—Continued

	Case
H	
Handbooks for plant department	68
Hospital funds	24
Hotel contract revenue	104
I	
Improvements on leased buildings	34
Income items, adjustment of	91
delayed	90
Information, detailed, in records	2
Inspection of attachments to poles	173

[fol. 11690]

	Case
Insurance, liability	66
on construction	65, 161
on materials and supplies	161
on telephone earnings and receipts	162
reserve	160
Intangible capital, term of life	26
Interest on bills for materials and supplies	18
on funds used in construction	64
on securities held by trustees	76, 79
on unpaid bond coupons	87
on unpaid taxes	89
paid as part of rent	81
special deposits for	16
Interstate Commerce Commission, authority of, necessary	52, 90, 91, 117
reports to	3, 6, 157
Inventory of furniture and fixtures	32
general equipment	62
going plant purchased	29
plant	172
L	
Land held for future operations	11
not used in telephone operations	10
rent of, for storage of material	176
Lease, surrender of unexpired	92
Leased buildings, improvements on	34
Liability insurance	66
Loading coils	51

Index by Topics—Continued

	Case
Loss on account of bank failure	94
account of forged check	169
account of garnisheed wages	170
M	
Main frame balcony	50
Manager, at small exchange	112, 113
general, pay and expenses of	155
shortage in account	154
Manholes, cleaning	56
Material, defective, in construction	33
Materials and supplies, charged out directly	17
discount on bills for	18
insurance on	65, 161
interest on bills for	18
purchased from another company	30
recovered from plant	132
rent of land for	176
taxes on	71
Messenger services	105
Meters, expense of reading	138
Mileage on toll messages	99
Morse leased lines	140
Moves and changes, uncollectible bills for	79
of plant account street improvements	122
of plant by public requirement	121
[fol. 11691]	
Moving an employee	135
Municipalities, bonds given to	164
deposits with	22
fees paid for pole or conduit location	98
free or reduced-rate service for	103
maintenance and operation of plant leased to	42
plant and supplies furnished to	42
replacements and moves required by	121
N	
Newspaper, company, expense of	165
Notes becoming due serially	23

Index by Topics—Continued

	Case
payment defaulted	7
short-term, issued in lieu of bonds	88
O	
Operating expenses, property of small value charged to	25, 46
performed by connecting company	148
Operators, joint	148
private branch exchange	139
Options	21
Order table systems	55
Overhead wires, damage to, account moving building	119
P	
Party lines, reassociation of	120
Patents	166
Pay-station expenses and commissions	146
Penalties, contractors, for delay	33
Phantom circuits	49
Plant and equipment, inventory of purchased plant	29
items of small value	25, 46
purchase of going plant	27, 30
purchased, intangibles	26
retired, original cost	31
sale of portion	37
structural value	28
under construction, insurance on	65
(See also Equipment.)	
Plant department expense other than repairs	131
hand books	68
Plant supervision expense	142
Pole butt reinforcements	123
lines, moves of	121, 122
locations, rent for	84
Postage on subscribers' bills	151
toll reports	143
toll tickets	143, 144
Premium on reacquired securities	93
Private branch exchange for company business	141
operators	139
retired	28

Index by Topics—Continued

[fol. 11692]	Case
Property of others, expenditures on	35
Property rights, permanent, granted	38
temporary, granted	39
Protection from high-potential line	61
Protectors	48

R

Rates, expense of board of arbitrators on	156
expense of figuring	136
Reassociation of party lines	120
Receivers, pay and expenses of	158
Reconstruction	121, 122, 123, 132, 133
Reduced-rate telephone service	103
Reinsurance	160
Rent, interest and dividends paid as	81
of buildings	80
of circuits	85
of instruments	75
of land for storage of material	176
of physical property (not telephone)	12
of pole locations	84
of property sublet	86
of rooms used by manager	106
Rented property, expenses on	12, 34, 80
repairs of	12, 34, 80, 129
Replacement of component part of subscriber's station	128
furniture and fixtures	52
plant	121, 122
Reports to governmental bodies	157
Interstate Commerce Commission	3, 6, 157
Reserve for depreciation	4
insurance	160
uncollectible bills	96
Retaining wall	45
Revenue items, adjustment of	91
delayed	90
Right, permanent, sale or purchase of	38
temporary, sale or purchase of	39
to cross right of way	83
Route book	136

Index by Topics—Continued

Case

S

Schools, automatic equipment 125
plant department 124
Screens, door and window 34, 53
Securities held by trustees 76, 78
of other companies, profits and loss on 13
purchased, commissions on 9
reacquired 5, 93
treasury 6
Serial notes 23
Services, exchange of 103
of one department for another 111
[fol. 11693]
Shades, window 34, 53
Shortage in manager's account 154
Sidewalks, cost of 43
Signs 44
Sinking funds 19, 77, 78
Spreading large items of expense 117
Stamps, internal-revenue 73
postage, on subscribers' bills 151
toll reports 143
toll tickets 143, 144
Stationery and printing 147
Strike, additional pay account of 118
Structural value of plant 27, 28
Students, automatic exchange 125
plant department 124
Subaccounts, titles of 1
Subforemen of repair gangs 114
Subscribers' ledger charges 96
Subsidiary records 2
Superintendent, pay and expenses 114, 155
Supervision of employees 114
Supply expense 142
Switching toll messages 99
Switchman in automatic exchanges 127

T

Tariff books 136
Tax reports, expense of preparing 157

Index by Topics—Continued

	Case
Taxes, accrual of	70
franchise	74
on materials and supplies	71
unpaid, interest on	89
Temporary accounts	1
Testifying before governmental bodies	157
Toll messages defined	99
mileage on	99
switching of	99
Traffic errors	101
inspectors	137
Transfer of expense between departments	111
Troublemen, pay and expenses of	115
Trucks, overhauling and repairing	175
Trustees, sum paid to, for unmatured interest	16
U	
Unclaimed deposits, dividends, and wages	108
refunds on service	107
Uncollectible bills for revenue	96, 97
supplies	79
work performed	79
Unit costs, use of, in retiring property	31
Use-and-occupancy insurance	162
[fol. 11694] **V**	
	Case
Valuation of plant expenses	172
W	
Wages unclaimed	108
Wall, retaining	45
Window shades	34, 53
Wire chief, pay and expenses of	116, 140
Work for others in exchange for privilege	82
performed for others	20

COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 2

Sheet No. 1

The Ohio Bell Telephone Company

Exchange and Toll Property, Ohio

Expenditures for Plant Construction During a Construction-Development Period of Five Years

Quarter Year Period

Class of Plant	1	2	3	4	5
1. Land	$3,880,117	$.....	$2,900	$.....	$25,500
2. Buildings	3,189	32,024	1,952,886	1,932,456	1,418,871
3. Exch. Cent. Off. Equipment	1,948	60,509	237,694	180,286	448,284
4. Other Equip. in Cent. Offices	.....	.....	6,325	6,325	6,325
5. Station Apparatus	.....	.....	5,590	39,129	83,848
6. Station Installations	.....	.....	1,082	1,082	12,989
7. Interior Block Wires	.....	.....	.....	.....	.....
8. Private Branch Exchanges	.....	.....	.....	.....	.....
9. Booths and Special Fittings	.....	.....	.....	.....	.....
10. Right of Way	77,620	97,025	155,241	194,050	232,660
11. Exchange Pole Lines	.....	2,767,313	2,010,536	1,668,732	1,236,172
12. Exchange Aerial Cable	.....	1,019,501	1,844,612	1,650,621	1,363,600
13. Exchange Aerial Wire	.....	.....	2,548	25,483	63,706
14. Exchange U. G. Conduit	.....	1,986,608	2,648,810	3,311,012	1,986,607
15. Exchange U. G. Cable	.....	1,204,130	1,806,195	2,408,260	1,606,197
16. Exchange Submarine Cable	.....	.....	.....	.....	.....
17. Toll Cent. Off. Equipment	.....	.....	190,728	95,364	57,218
18. Toll Pole Lines	462,607	771,013	771,012	771,012	771,012
19. Toll Aerial Cable	.....	.....	90,171	60,114	60,114
20. Toll Aerial Wire	.....	261,099	348,132	46,131	348,131
21. Toll U. G. Conduit	.....	11,425	9,140	6,855	4,569
22. Toll U. G. Cable	.....	.....	118,126	99,228	70,677
23. Toll Submarine Cable	.....	.....	2,796	2,530	.....
24. Omissions, Engineering, General Expenses, Taxes during Construction	409,003	768,828	1,128,053	1,172,871	1,015,025
25. Total Exchange and Toll	4,834,484	8,969,475	13,353,781	13,863,543	11,026,912
26. Total Exchange and Toll, Average Plant (Cumulative)	$2,417,242	$9,919,222	$20,470,650	$34,069,512	$45,559,602

Sheet No. 2

Exchange and Toll Property, Ohio–Expenditures for Plant Construction During a Construction-Development Period of Five Years—Continued

Class of Plant	Quarter Year Period 6	7	8	9	10
1. Land	$18,450	$5,700	$3,000	$.....	$4,650
2. Buildings	1,160,642	696,614	383,923	176,394	27,823
3. Exch. Cent. Off. Equipment	2,528,302	5,954,304	2,343,017	993,062	2,585,100
4. Other Equip. in Cent. Office	6,325	37,951	56,927	68,577	442,763
5. Station Apparatus	167,695	336,392	558,986	558,986	558,986
6. Station Installations	27,060	54,121	108,243	173,187	216,484
7. Interior Block Wires	.....	4,168	5,000	14,583	8,333
8. Private Branch Exchanges	.....	456,960	507,734	236,942	162,474
9. Booths and Special Fittings	.....	4,180	5,016	25,080	24,244
10. Right of Way	271,670	194,050	194,050	213,455	155,240
11. Exchange Pole Lines	1,027,859	700,300	576,053	513,930	412,273
12. Exchange Aerial Cable	1,237,966	970,954	485,477	465,477	339,634
13. Exchange Aerial Wire	127,413	254,825	509,651	509,651	443,396
14. Exchange U. G. Conduit	1,589,286	1,059,524	662,202	.....	.....
15. Exchange U. G. Cable	1,444,956	1,204,130	963,304	602,066	602,065
16. Exchange Submarine Cable	.....	.....	9,865	5,919	3,945
17. Toll. Cent. Off. Equipment	305,165	133,510	80,106	358,571	152,562
18. Toll Pole Lines	771,012	771,012	771,013	639,708	539,708
19. Toll Aerial Cable	150,385	90,171	60,114	30,057	30,057
20. Toll Aerial Wire	348,131	348,131	348,131	304,615	304,616
21. Toll U. G. Conduit	4,570	4,570	2,284	2,285	.....
22. Toll U. G. Cable	70,877	33,075	33,076	23,625	23,626
23. Toll Submarine Cable	.....	.....	.....	3,796	2,530
24. Omissions, Engineering, General Expense, Taxes during Construction	1,040,434	1,320,353	801,020	909,129	650,704
25. Total Exchange and Toll	12,298,098	14,635,995	9,458,191	6,750,095	7,691,433
26. Total Exchange and Toll Average Plant (Cumulative)	$58,177,244	$71,669,154	$83,696,386	$91,990,181	$98,026,292

COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 2—Continued

[Vol. 11697] Sheet No. 3

Exchange and Toll Property, Ohio–Expenditures for Plant Construction During a Construction-Development Period of Five Years—Continued

Class of plant	Quarter Year Period 11	12	13	14	15
1. Land	$	$	$	$	$
2. Buildings	1,950				
3. Exch. nt. Off. Equipment	94,453	3,349			
4. Other Equip. in Central Office					
5. Station Apparatus	335,392	150,926	1,028,535	388,931	329,602
6. Station Installations	283,593	204,577	396,330	142,879	127,725
7. Interior Block Wires	5,417	4,167	15,333	8,500	4,917
8. Private Branch Exchanges	165,860	162,475	622,520	223,403	199,709
9. Booths and Special Fittings	16,387	6,694	30,765	11,035	9,665
10. Right of Way	97,025	58,215			
11. Exchange Pole Lines	248,493	248,494			
12. Exchange Aerial Cable	291,286				
13. Exchange Aerial Wire	305,791	305,791	937,758	335,370	300,694
14. Exchange U. G. Conduit					
15. Exchange U. G. Cable					
16. Exchange Submarine Cable					
17. Toll Cent. Off. Equipment	91,546	61,033			
18. Toll Pole Lines	385,506	385,506			
19. Toll Aerial Cable	30,057				
20. Toll Aerial Wire	304,615	304,615	304,615	304,615	130,549
21. Toll U. G. Conduit					
22. Toll U. G. Cable					
23. Toll Submarine Cable					
24. (Omissions Engineering General Expenses Taxes during Construction)	614,901	175,399	672,426	128,717	485,875
[illegible] Exchange and Toll	3,272,272	2,075,241	4,010,582	1,591,390	1,569,135
[illegible] Exchange and Toll Average Plant (Cumulative)	$104,692,797	$107,180,901	$110,484,769	$112,959,928	$114,716,077

Sheet No. 4

Exchange and Toll Property, Ohio—Expenditures for Plant Construction During a Construction-Development Period of Five Years—Continued

Class of plant	Quarter Year Period 16	17	18	19	20
1. Land	$	$	$	$	$3,180
2. Buildings					
3. Exchange Cent. Off. Equipment					
4. Other Equip. in Central Office					
5. Station Apparatus					
6. Station Installations	290,673	240,364	206,825	167,696	162,106
7. Interior Block Wires	112,571	93,068	80,099	64,945	62,780
8. Private Branch Exchanges	4,333	3,583	3,065	2,500	2,417
9. Booths and Special Fittings	176,014	145,550	125,241	101,547	98,162
10. Right of Way	8,694	7,190	6,186	5,016	4,849
11. Exchange Pole Lines					
12. Exchange Aerial Cable					
13. Exchange Aerial Wire					
14. Exchange U. G. Conduit	265,018	219,150	188,571	182,895	147,799
15. Exchange U. G. Cable					
16. Exchange Submarine Cable					
17. Toll Cent. Off. Equipment					
18. Toll Pole Lines					
19. Toll Aerial Cable					
20. Toll Aerial Wire					
21. Toll U. G. Conduit	43,516				
22. Toll U. G. Cable					
23. Toll Submarine Cable					
24. Omissions, Engineering, General Expenses, Taxes during Construction	83,254	77,553	56,377	57,744	56,901
25. Total Exchange and Toll	984,073	765,478	666,382	562,343	*538,154
26. Total Exchange and Toll Average Plant (Cumulative)	$115,810,726	$116,702,018	$117,422,431	$118,087,809	$*118,577,047

* Includes $12,423 of Taxes During Construction paid subsequent to the 20th Quarter Year Period.

[fol. 11699] Sheet No. 5

The Ohio Bell Telephone Company

Determination of Interest During Construction for Exchange and Toll Property

Quarter Year Period (a)	% of Plant in Service (Average) (b)	Amount of Exchange & Toll Plant in Service (Average) (c=b×$118,833,705)
		$
1		
2	.48	574,308
3	1.52	1,803,326
4	2.90	3,445,854
5	4.99	5,926,908
6	7.99	9,499,202
7	12.33	14,656,640
8	18.93	22,490,465
9	30.96	36,791,314
10	53.20	63,222,217
11	77.31	91,870,124
12	88.87	105,610,511
13	91.81	109,102,403
14	93.69	111,333,085
15	94.78	112,635,664
16	96.00	114,076,360
17	97.50	115,862,862
18	98.50	117,051,199
19	99.50	118,239,536
20		

[fol. 11700] Sheet No. 6

The Ohio Bell Telephone Company

Determination of Interest During Construction for Exchange and Toll Property

Quarter Year Period (a)	Cumulative Expenditure for Exchange & Toll Property (Average) (b)	Exchange of Toll Plant In Service (Average) (c)	Difference (d=b−c)
	$ 2,417,242	$	$ 2,417,242
1	9,319,221		9,319,221
2	20,470,850	574,308	19,896,542
3	34,069,512	1,803,326	32,266,186
4	46,589,602	3,445,854	43,113,748
5	58,177,244	5,926,908	52,250,336
6	71,689,154	9,499,202	62,189,952
7	83,696,386	14,656,640	69,039,746
8	91,990,181	22,490,465	69,499,716
9	98,026,292	36,791,314	61,234,978
10	104,692,797	63,222,217	41,470,580
11	107,180,901	91,870,124	15,310,777
12	110,404,769	105,610,511	4,794,258
13	112,988,828	109,102,403	3,886,425
14	114,716,077	111,333,085	3,382,992
15	115,810,726	112,635,664	3,175,062
16	116,702,918	114,076,360	2,626,558
17	117,422,431	115,862,862	1,559,569
18	118,087,809	117,051,199	986,610
19	118,570,836	118,239,536	331,300
20			

[fol. 11701] Sheet No. 7

The Ohio Bell Telephone Company

Determination of Interest During Construction for Exchange and Toll Property

Quarter Year Period (a)	Average Amount of Plant in Process of Construction (b)	Interest @ 6% per Annum (c=b×1½%)
1	$ 2,417,242	$ 36,259
2	9,319,221	139,788
3	19,896,542	298,448
4	32,266,186	483,993
5	43,113,748	646,706
6	52,250,336	783,755
7	62,189,962	932,849
8	69,039,746	1,035,596
9	69,499,716	1,042,496
10	61,234,978	918,525
11	41,470,580	622,059
12	15,310,777	229,662
13	4,794,258	71,914
14	3,886,425	58,296
15	3,382,992	50,745
16	3,175,062	47,626
17	2,625,868	39,388
18	1,559,589	23,394
19	986,610	14,799
20	331,299	4,969
Total		$7,481,264

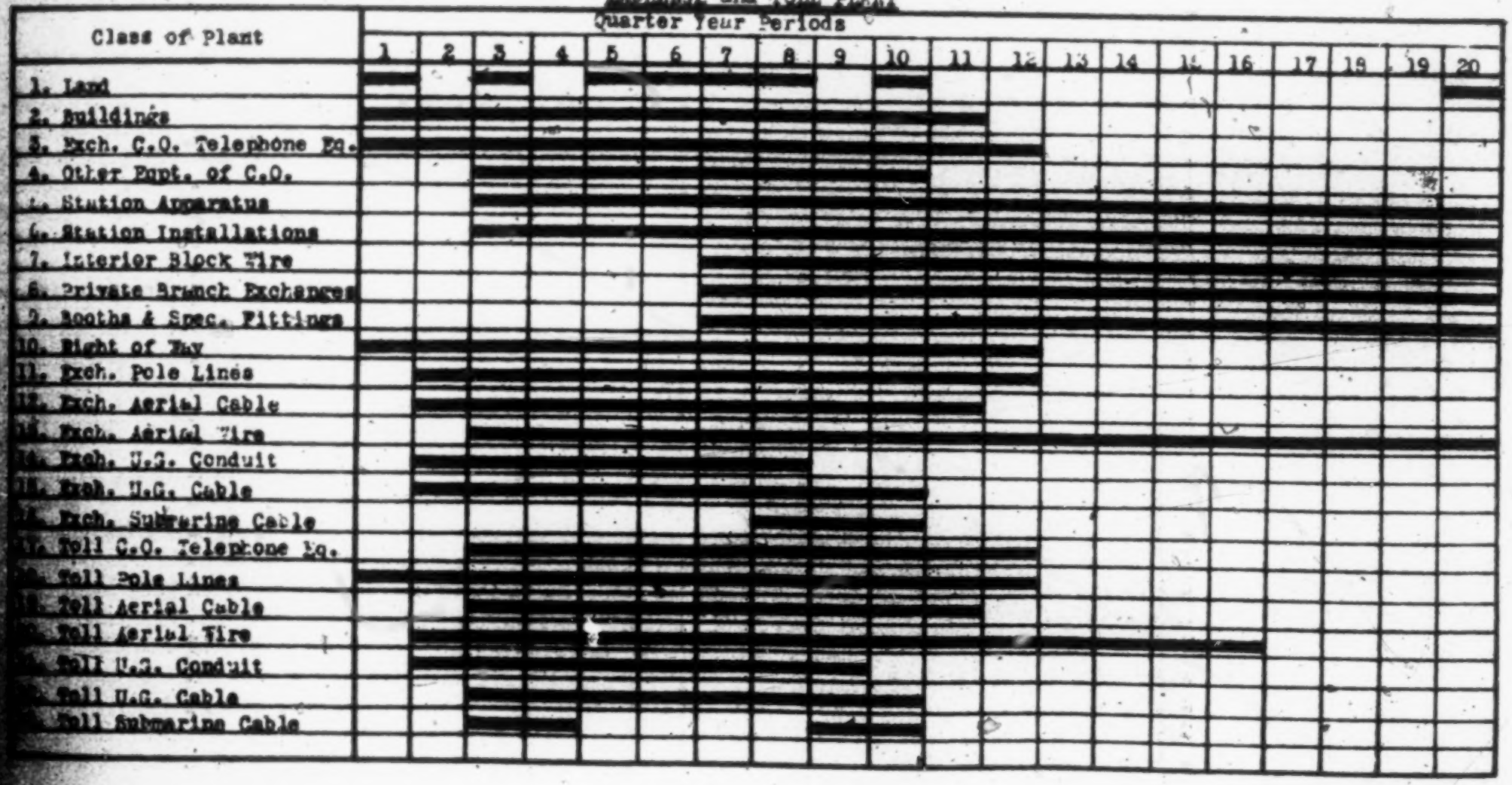
(Here follows 1 photo, folio 11702.)

COMPANY WIDE CASE-SCHNEIDER EXHIBIT NO. 2

THE OHIO BELL TELEPHONE COMPANY

CHART SHOWING TIME REQUIRED TO BUILD THE

EXCHANGE and TOLL PLANT



Sheet No. 8

[fol. 11703] COMPANY WIDE CASE—SCHNEIDER EXHIBIT 3

The Ohio Bell Telephone Company

Exchange and Toll Property

Cost of Establishing Business as of June 30, 1925

[fol. 11704] The physical exchange and toll property owned and operated by The Ohio Bell Telephone Company in the State of Ohio, including Working Capital and Supplies, as shown in the detailed appraisal, is	$134,394,199.00
The physical property, including the Cost of Establishing Business, as included in the following pages, is	$155,162,357.00
Deduct the physical property, including Working Capital and Supplies	$134,394,199.00
Cost of Establishing Business	$20,768,158.00

This figure does not provide for any expenditures which would be required for the following items:

Preliminary Organization.
Legal Services during Preliminary Period.
Financing.
Preliminary Engineering Survey.
Franchise.
Preliminary Development.

(Here follows paster, side folios 11705 and 11706.)

The Ohio Bell Telephone Company

Cost of Establishing Business

Exchange and Toll Property

Quarter Year Period

	1	2	3	4	5	6	7	8	9	10	11
1. Property in Service at Beginning of Quarter Year Period	$	$5,136,362	$14,717,216	$29,150,514	$44,685,977	$57,860,031	$72,788,970	$90,544,743	$103,614,245	$114,319,595	$126,357,665
2. Plant Additions During Quarter Year Period	5,049,085	9,184,076	13,609,340	14,149,257	11,259,813	12,588,136	14,984,460	9,928,401	7,342,647	8,798,804	5,161,434
3. Interest on Property and Plant Additions @ 2% Per Quarter	50,491	194,568	430,437	724,503	1,006,317	1,283,082	1,605,624	1,910,179	2,145,711	2,378,375	2,578,767
4. Advertising, Canvassing, Soliciting and Contracts		2,264	9,631	9,631	19,262	48,156	57,787	86,680	173,360	221,515	317,830
5. Securing & Building an Organization of Employees		22,765	22,765	68,297	85,370	85,370	85,370	85,370	156,511	156,511	156,512
6. Instructions, Records, etc.		5,100	10,000	10,000	37,650	37,650	37,650	37,650	16,325	16,325	16,325
7. Preliminary Directories		390	390	781	1,171	1,562	2,343	3,514	4,295	5,857	8,199
8. Plant Maintenance	11,536	44,223	97,982	165,018	228,465	290,209	363,463	433,798	493,065	555,249	644,767
9. Traffic Expense			4,147	12,437	24,872	53,890	99,487	161,667	269,448	443,546	675,682
10. Commercial Expense			888	2,664	5,328	11,545	21,312	34,633	577,722	95,018	144,747
11. Station Removals & Changes			511	1,532	3,063	6,636	12,251	19,908	33,180	54,618	83,203
12. Administration	2,307	14,948	29,263	54,072	81,036	107,004	135,932	172,644	240,781	309,728	409,453
13. Rents	6,499	11,148	14,713	22,887	26,105	31,366	38,671	50,185	62,108	72,333	72,678
14. Uncollectible Revenue			65	195	390	846	1,562	2,538	4,230	6,963	10,607
15. Depreciation of Plant & Equipment	16,444	101,372	224,010	376,398	520,145	659,112	823,346	979,246	1,107,002	1,234,781	1,412,685
16. Taxes			1,828	5,790	11,047	19,008	30,436	46,969	72,110	117,936	202,656
17. Total Property, Plant, Interest and Expenses	5,136,362	14,717,216	29,173,186	44,753,976	57,996,011	73,083,603	91,088,664	104,496,125	115,792,740	128,782,654	138,253,210
18. Less Operating Revenues			22,672	67,999	135,980	294,633	543,921	883,880	1,473,145	2,424,989	3,694,138
19. Property at End of Quarter Year Period	$5,136,362	$14,717,216	$29,150,514	$44,685,977	$57,860,031	$72,788,970	$90,544,743	$103,614,245	$114,319,595	$126,357,665	$134,559,072

Less Plant Additions Line 2 and Interest During Construction Amount of $7,481,264

Cost of Establishing Business

e Ohio Bell Telephone Company
Cost of Establishing Business
Exchange and Toll Property
Quarter Year Period

9	10	11	12	13	14	15	16	17	18	19	20	Total end of period
314,245	$114,319,595	$126,357,665	$134,559,072	$140,393,628	$145,891,700	$148,357,173	$150,508,770	$151,850,058	$152,950,910	$153,857,693	$154,521,300	$155,162,357
342,647	8,798,804	5,161,434	3,417,590	4,220,128	1,685,266	1,644,070	1,047,563	877,920	765,432	580,287	619,726	126,912,935
145,711	2,378,375	2,578,767	2,725,357	2,850,074	2,934,687	2,983,584	3,020,651	3,046,480	3,066,672	3,082,957	3,096,623	3,103,247
173,360	221,515	317,830	404,510	211,884	115,573	77,056	57,787	28,893	28,894	28,893	28,894	.....
156,511	156,511	156,512	156,512	14,229	14,228	14,228	14,228	.....	.....	.....	.....	.....
16,325	16,325	16,325	16,325	5,000	5,000	.....	.....	.....	.....	.....	.....	.....
4,295	5,857	8,199	10,542	.....	.....	.....	.....	.....	.....	.....	.....	.....
493,065	555,249	644,767	718,380	762,716	782,058	794,824	802,728	810,007	817,154	822,524	827,506	829,982
269,448	443,546	675,682	986,582	1,251,880	1,392,820	1,475,728	1,533,765	1,571,075	1,595,946	1,620,818	1,645,690	1,658,123
577,722	95,018	144,747	211,349	268,181	298,374	316,135	328,568	336,560	341,858	347,216	352,544	399,800
83,180	54,618	83,203	121,487	154,156	171,511	181,721	188,867	193,462	196,542	199,587	202,650	204,181
240,781	309,728	409,453	525,138	533,610	555,913	571,939	585,188	588,000	596,081	603,807	611,456	609,499
62,108	72,333	72,678	72,876	73,117	73,362	73,496	73,589	73,657	73,711	73,754	73,794	73,815
4,230	6,963	10,607	15,488	19,653	21,865	23,167	24,078	24,664	25,054	25,445	25,835	26,030
107,002	1,234,781	1,412,685	1,551,839	1,639,283	1,680,010	1,706,966	1,723,746	1,738,936	1,753,477	1,764,557	1,774,749	1,779,814
72,110	117,936	202,656	294,498	338,534	349,733	356,895	361,047	365,694	371,408	375,218	379,027	380,931
792,740	128,782,654	138,253,210	145,787,545	152,736,073	155,972,100	158,576,982	160,270,575	161,540,406	162,583,169	163,382,756	164,159,794	164,227,779
473,145	2,424,989	3,604,138	5,393,917	6,844,373	7,614,927	8,068,212	8,385,517	8,589,496	8,725,476	8,861,456	8,997,437	9,065,422
319,595	$126,357,665	$134,559,072	$140,393,628	$145,891,700	$148,357,173	$150,508,770	$151,885,058	$152,950,910	$153,857,693	$154,521,300	$155,162,357	$155,162,357

ne 2 and Interest During Construction

.....	$134,394,199
ess	$20,768,158

[fol. 11707] Cost of Establishing Business Exchange and Toll Property

Plant and General Equipment in Service:

Portions of the toll and exchange properties will be completed and in service during the third quarter year period of construction. Other property subsequently constructed will be placed in service just as quickly as the essentials for giving service are completely assembled. The following tabulation indicates the amount of plant and equipment which will be giving service during the various intervals to final completion in the twentieth quarter year period.

Quarter year period	Average Plant & Equip. constructed (cumulative)	% of plant in service (average)	Cumulative plant and equipment in service
(a)	(b)	(c)	(d) = (c) x 128,044,199
1	$2,542,673	.....	$.....
2	9,747,277	.....	.....
3	21,332,624	.48	614,612
4	35,537,107	1.52	1,946,272
5	48,764,227	2.90	3,713,282
6	61,225,860	4.99	6,389,406
7	75,724,833	7.99	10,230,782
8	88,845,047	12.33	15,787,850
9	98,285,188	18.93	24,238,767
10	105,387,651	30.96	39,642,484
11	112,910,288	53.20	68,119,514
12	115,901,093	77.31	98,990,970
13	119,327,669	88.87	113,792,880
14	121,976,833	91.81	117,557,379
15	123,758,603	93.69	119,964,610
16	124,902,437	94.78	121,360,292
17	125,837,285	96.00	122,922,431
18	126,589,087	97.50	124,843,094
19	127,223,512	98.50	126,123,536
20	127,772,634	99.50	127,403.978

[fol. 11708] Plant Additions Based on Construction Program:

The Plant and General Equipment additions are made in accordance with the construction program.

Quarter Year Period	Plant and Equipment Added During Quarter Year Period
1	$5,049,085
2	9,184,076
3	13,548,382
4	14,078,143
5	11,155,673

Cost of Establishing Business, Exchange and Toll Property—Continued

Quarter Year Period	Plant and Equipment Added During Quarter Year Period
6	12,426,858
7	14,764,756
8	9,596,951
9	6,835,935
10	7,777,274
11	3,358,112
12	2,159,082
13	4,010,582
14	1,521,450
15	1,569,136
16	984,073
17	786,478
18	666,382
19	552,343
20	538,164
Total	$120,562,935

NOTE.—Above figures do not include interest during construction, Working Capital or Supplies.

[fol. 11709] Working Capital and Supplies Distribution:

Working Capital and Supplies are distributed in accordance with the amount of plant and equipment in service, in the ratio of the plant and equipment placed in service each quarter year period to the total plant and equipment installed during the entire period.

The Ohio Bell Telephone Company

Cost of Establishing Business

Exchange and Toll Property

Working Capital and Supplies Distribution

a) Total Working Capital and Supplies	$6,350,000
b) Total Plant and Equipment	$128,044,199
c) Working Capital and Supplies per Dollar of Plant and Equipment (a/b)	$.04959

Quarter year period	Average plant & equipment in service	Average working capital & supplies	Working capital & supplies added
(a)	(b)	(c = b x .04959)	
1	$.....	$.....	$.....
2	.....	.....	.....
3	614,612	30,479	60,958
4	1,946,272	96,515	71,114
5	3,713,282	184,142	104,140
6	6,389,406	316,851	161,278
7	10,230,732	507,342	219,704
8	15,787,850	782,919	331,450
9	24,238,767	1,202,000	506,712
10	39,642,484	1,965,871	1,021,030
11	68,119,514	3,378,047	1,803,322
12	98,990,970	4,908,962	1,258,508
13	113,792,880	5,642,989	209,546
14	117,557,379	5,829,670	163,816
15	119,964,610	5,949,645	74,934
16	121,360,292	6,018,257	63,490
17	122,922,431	6,095,723	91,442
18	124,843,094	6,190,969	99,050
19	126,123,536	6,254,466	27,944
20	127,403,978	6,317,963	81,562
Total			6,350,000

[fol. 11710] Contracts, Advertising, Canvassing, Demonstrating, etc.:

Considerable advertising, canvassing, soliciting, demonstrating and missionary work is necessary in order to develop and popularize the exchange and toll service. As much exchange service demand from subscribers is secured as is possible before the date at which the exchange properties are made ready for service. The toll service must be developed simultaneously with that of the exchanges. Not only the public and exchange service subscribers but many industrial corporations and localized telephone companies must be acquainted with the facts, advantages and desirability of toll service.

In order to familiarize and acquaint the subscribers and the public with the use of the toll lines and the adaptability of toll service to their needs, demonstrations of the service must be held in the various cities and localities as the lines are completed and made ready for use.

Contracts, Advertising, Canvassing, Demonstrating, etc.—Continued

Large users of both exchange and toll service must be visited by telephone salesmen, who will make a survey of service requirements and make their recommendations as to the most economical and efficient system to be installed.

The cost of advertising, canvassing, soliciting, demonstrating, sales, surveys and missionary work is determined by a study of all of the factors entering into this cost, supplemented by such other facts as are available.

Cost of canvassing and soliciting	$1,205,000
Cost of advertising	341,500
Cost of demonstrating	82,500
Cost of Connecting Company Contracts	75,500
Cost of Service Surveys	224,000
Total	$1,928,500
Total per Station	$3.70

Quarter Year Period	No. Stations Gained	Cost of Advertising Canvassing, Soliciting, Demonstrating, Contracts and Surveys @ $3.70 Each
1		$
2		2,264
3	2,603	9,631
4	2,603	9,631
5	5,206	19,262
6	13,015	48,156
7	15,618	57,787
8	23,427	86,680
[fol. 11711]		
9	46,854	$173,360
10	59,869	221,515
11	85,900	317,830
12	109,327	404,510
13	57,266	211,884
14	31,236	115,573
15	20,826	77,056
16	15,618	57,787
17	7,809	28,893
18	7,809	28,894
19	7,809	28,893
20	7,809	28,894
Total	520,604	$1,928,500

The pages immediately following indicate the companies with which The Ohio Bell Telephone Company has contracts pertaining to telephone service.

[fol. 11712]

The Ohio Bell Telephone Company

Cost of Establishing Business

Exchange and Toll Property

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The Ada Tel. Exch. Co.	*Ada	860
	Alger	114
	Dunkirk	366
	Harrod	117
	Lafayette	126
	McGuffey	42
*The Adams Co. Tel. Co.	*Peebles	353
	West Union	361
	Seaman	189
	Wamsley	82
*The Adamsville Tel. Co.	*Adamsville	214
	Otsego	50
*The Alvada Mut. Tel. Co.	*Alvada	141
*The Amanda Bell Tel. Co.	*Amanda	464
*The Amesville Tel. Co.	*Amesville	300
The Andover Elec. Tel. Co.	*Andover	450
The Antrim Tel. Co.	*Antrim	123
*The Antwerp-Payne Tel. Co.	*Antwerp	440
	Payne	489
*The Arcadia Mut. Tel. Co.	*Arcadia	281
The Archbold Tel. Co.	*Archbold	915
*The Armstrong & Key Tel. Co.	*Armstrong's Mills	50
	Key	17

[fol. 11713]

The Arthur Mut. Tel. Co.	*Arthur	155
*The Ashtabula Tel. Co.	*Ashtabula	5598
*The Athens Co. H. Tel. Co.	*Athens	2732
	Albany	274
	Chauncey	180
	The Plains	124
The Auglaize Tel. Co.	*Waynesfield	588
*The Austinburg Tel. Co.	*Austinburg	145
The Ayersville Mut. Tel. Co.	*Ayersville	300
*The Bainbridge Tel. Co.	*Bainbridge	166
	Aurora	102
The Bakersville & Stone Cr. Tel. Co.	*Bakersville	67
*The Barlow & Watertown Tel. Co.	Barlow	207
	Watertown	200
	*Beverly	567
The Bascom Farm. Mut. Tel. Co.	*Bascom	195
The Beach Tel. Co.	*Beach	25
*The Beaver Tel. Co.	*North Lima	480
*The Beaverdam H. Tel. Co.	*Beaverdam	197
*The Bellevue H. Tel. Co.	*Bellevue	2178

*Present Contract Relations. * = Headquarters.

[fol. 11713a]

List of Companies as of December 31, 1934, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
The Belmore Farm. Mut. Tel. Co.	* Belmore	187
The Benton Ridge Farm. Mut. Tel. Co.	* Benton Ridge	185
* The Benwood Tel. Co.	* Sardis	101
* The Berghols Tel. Co.	Amsterdam	126
	* Berghols	148
	Carrollton	640
	East Springfield	[illegible]
	Harlem Springs	[illegible]
	Kilgore	[illegible]
	Malvern	120
	Mechanicstown	175
	New Harrisburg	42
	Perrysville	9
	(Lamartine P. O.)	
	Richmond	106
	Summitville	31
* The Berlin Center Tel. Co.	* Berlin Center	143
The Berlin Tel. Co.	Baltic	207
	Berlin	175
	Chile	131
	* Sugar Creek	340
The Bidwell Tel. Co.	* Bidwell	420
The Birds Run Tel. Co.	* Birds Run	46
	Kimbolton	80
The Birmingham Tel. Exch. Co.	* Birmingham	125
The Bladen Tel. Co.	* Bladen	160
The Bloomingdale Tel. Ass'n.	* Bloomingdale	98

[fol. 11714]

* The Bluffton Farm. Mut. Tel. Co.	* Bluffton	295
* The Bluffton Tel. Co.	* Bluffton	617
	Rockport	66
The Botkins Tel. Co.	Botkins	330
	* (New Bremen)	
The Boughtonville Tel. Co.	* Boughtonville	113
* The Bremen Tel. Co.	* Bremen	880
The Bristol-Meigs Tel. Co.	Bristol	140
	* (McConnellsville)	
* The Brown Co. Ind. Tel. Co.	* Georgetown	664
	Russellville	220
	Decatur	137
The Brunswick Ind. Tel. Co.	* Brunswick	305
	Liverpool (Valley City)	300
* The Buckeye Lake H. Tel. Co.	* Thurston	225
	Baltimore	645
	Millersport	324
	Pleasantville	225
The Buckland Mut. Tel. Co.	* Buckland	240
* The Bucyrus Tel. Co.	* Bucyrus	3000
The Bulaville Tel. Co.	* Bulaville	120
The Burlington Swbd. Tel. Co.	* Burlington	0

* — Direct Contract Relations.

* — Headquarters.

[fol. 11715]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
*The Burton Tel. Co.	° Burton	420
The Cadmus Tel. Co.	° Cadmus	150
*The Caldwell-Marietta Tel. Co.	° Warner	200
*The Caledonia Tel. Co.	° Caledonia	309
	Martel	64
	Kirkpatrick	65
	Iberia	30
	New Winchester	113
*The Cambridge H. Tel. Co.	° Cambridge	4020
	Byesville	508
*The Camden Tel. Co.	° Camden	417
The Camden Rural Tel. Co.	Cooney	170
	° (Camden)	
The Cannelville Tel. Co.	Cannelville	60
	° (Philo)	
*The Carey Elec. Tel. Co.	° Carey	806
The Careytown H. Tel. Co.	° Careytown	66
*The Carroll Tel. Co.	° Carroll	221
*The W. W. Cater Tel. Co.	° Somertown	35
The Cavette Mut. Tel. Co.	° Cavette	113
The Cecil Mut. Tel. Ass'n.	° Cecil	188

[fol. 11716]

*The Cedarville Tel. Co.	° Cedarville	407
*The Celina & Mercer Co. Tel. Co.	° Celina	974
*The Champaign Tel. Co.	° Urbana	1803
	Westville	149
	Terre Haute	29
*The Chardon Tel. Co.	° Chardon	714
The Chatham Farm. Mut. Tel. Co.	° Chatham	300
The Cherry Valley Tel. Co.	° Cherry Valley	107
The Chesapeake & Lawrence Co. Tel. Co.	° Chesapeake	225
The Cheshire Tel. Co.	° Cheshire	80
*The Chester Tel. Co.	° Chesterland	207
The Citizens Exch. Tel. Co.	° Hamler	450
The Citizens Mut. Tel. Co.	° McClure	356
*The Citizens Tel. Co.	° Beallsville	195
*The Citizens Tel. Co.	° Circleville	2008
	Ashville	597
	Williamsport	224
	Laurelville	302
*The Citizens Tel. Co.	° Clarington	59

* — Direct Contract Relations. ° — Headquarters.

[fol. 11717]

List of Companies as of December 31, 1924, with Which the O. B. T. Co.

Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
* The Citizens Tel. Co.	* Coolville	310
	Fillmore	45
	Frost	90
	Tupper Plains	45
* The Citizens Tel. Co.	* Delaware	2972
	Kilbourne	160
	Cheshire	158
	Lewis Center	141
	Radnor	174
The Citizens Tel. Co.	* Leo	80
The Citizens Tel. Co.	* Lucasville	150
The Citizens Tel. Co.	* Minford	140
* The Citizens Tel. Co.	* Mowrystown	279
	Buford	73
The Citizens Tel. Co.	Corner	30
	* (Porterfield)	
* The Citizens Tel. Co.	* Rock Creek	244
The Citizens Tel. Co.	* Rutland	350
	Alberta	100
	Carpenter	45
	Chester	165
	Bashan	131
	Portland	19
	Long Bottom	116
	Success	94
	Sumner	206
	Rock Springs	97
	Reedsville	66
The Citizens Tel. Co.	Jerseyville	96
	* (Shade)	

[fol. 11718]

The Citizens Tel. Co.	* So. Webster	70
* The Citizens Tel. Co.	* Stockdale	350
* The Citizens Tel. Co.	* Waterville	391
The Claridon Tel. Co.	* Claridon	85
The Clarksfield Tel. Co.	* Clarksfield	153
The Clinton Air Line Tel. Co.	* Fitchville	168
* The Clinton Tel. Co.	* Wilmington	2107
	Sabina	550
	Blanchester	468
	New Vienna	350
	Martinsville	288
	Clarksville	155
The Cloverdale Mut. Tel. Co.	* Cloverdale	155
The Colebrook Tel. Co.	* Colebrook	114
The Colerain Tel. Co.	* Hallsville	204
* The Columbia Mut. Tel. Co.	* Columbia Sta.	195
* The Columbus Gr. Mut. Tel. Co.	* Columbus Grove	650
* The Concord Bell Tel. Co.	* Sugar Tree Ridge	95
* The Conneaut Tel. Co.	* Conneaut	2624
* The Constitution & Dunham Tel. Co.	* Constitution	58
The Continental Farm. Mut. Tel. Co.	* Continental	437

* — Direct Contract Relations. * — Headquarters.

[fol. 11719]

List of Companies as of December 31, 1924, with Which the O. B. T. Co.

Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The Convoy H. Tel. Co.	° Convoy	568
The Cora Tel. Co.	° Cora	105
*The Coshocton Co. Tel. Co.	° Warsaw	310
	Keene	44
	Cooperdale	83
*The Country H. Tel. Co.	° Grover Hill	360
*The Crescent Tel. Co.	° Bowerston	242
	Sherrodsville	122
	Tappan	68
*The Crescent Tel. Co.	° Weston	100
	Deshler	332
*The Crestline Loc. Tel. Co.	Crestline	1255
	° (Bellevue)	
*The Cridersville Tel. Co.	Cridersville	104
	° (Wapakoneta)	
*The Crooksville Tel. Co.	Crooksville	409
	° (Zanesville)	
*The Cumberland Tel. Co.	° Cumberland	561
The Dalsell Farm. Tel. Co.	° Dalsell	100
*The Damascus Tel. Co.	° Damascus	230
	North Benton	156
The Darwin Tel. Co.	° Darwin	219
*The Deal & Hunt Tel. Co.	° Batesville	159

[fol. 11720]

The Deavertown Tel. Co.	Deavertown	70
	° (Zanesville)	
The Dellroy Tel. Co.	° Dellroy	111
The Delphos H. Tel. Co.	° Delphos	1379
*The Delta H. Tel. Co.	° Delta	984
The Deshler Farm. Mut. Tel. Co.	° Deshler	252
The Dexter Tel. Co.	° Dexter	312
The Dorcas Tel. Co.	° Dorcas	240
The Dorset Tel. Co.	° Dorset	303
The Downington Tel. Co.	° Downington	48
*The Doylestown Tel. Co.	° Doylestown	202
The Dungannon Farm. Tel. Co.	° Dungannon	50
The DuPont Farm. Mut. Tel. Co.	° Dupont	56
The Dyesville Tel. Co.	° Dyesville	59
*The Eaton Tel. Co.	° Eaton	1441
The Edgerton Tel. Co.	° Edgerton	557
The Eldorado & West Manchester Tel. Co.	° West Manchester	132
	Eldorado	114

* = Direct Contract Relations. ° = Headquarters.

[fol. 11721]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
* Elida Mut. Tel. Co.	* Elida	496
	Gomer	154
* The Elyria Tel. Co.	* Elyria	6191
	La Grange	130
The Ewington Tel. Co.	* Ewington	150
The Fairview & Morristown Tel. Co.	* Fairview	154
	Morristown	22
* The Farmers Mut. Tel. Co.	* Hilliards	95
The Farmers Mut. Tel. Co.	* Liberty Center	209
The Farmers Mut. Tel. Co.	* Okolona	192
The Farmers Mut. Tel. Co.	* Pattersonville	140
The Farmers Mut. Tel. Co.	* West Hope	62
* The Farmers Tel. Co.	* Bloomville	308
	Republic	280
	Fireside	165
* The Farmers Tel. Co.	* Caldwell	964
	Dexter City	355
	Belle Valley	230
The Farmers Tel. Co.	* Kunkle	101
The Farmers Tel. Co.	Jeromesville	260
	* Perrysville	600
The Farmers Tel. Co.	* Quaker City	370

[fol. 11722]

* The Farmersville Tel. Co.	* Farmersville	277
* The Farmers & Merch. Tel. Co.	East Rochester	196
	Minerva	457
	* Paris	280
* The Farmers & Merch. Tel. Co.	* St. Paris	466
The Fayette Tel. Co.	* Fayette	624
The Fayetteville Tel. Co.	* Fayetteville	160
* The Flushing Tel. Co.	Fairpoint	26
	* Flushing	366
	Holloway	79
	New Athens	128
	Piedmont	44
The Ft. Jennings Farm. Mut. Tel. Co.	* Ft. Jennings	247
* The Ft. Recovery Tel. Co.	* Ft. Recovery	302
The Fort Seneca Mut. Tel. Co.	* Fort Seneca	96
* The Fraseysburg H. Tel. Co.	* Fraseysburg	530
* The Freeport Tel. Co.	* Freeport	120
* The Fremont H. Tel. Co.	* Fremont	3442
	Lindsey	115
* The Galion Tel. Co.	Galion	1760
	* (Bellevue)	
The Gallia Mut. Tel. Co.	* Gallia	105

* — Direct Contract Relations. ° — Headquarters.

[fol. 11723]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
*The Garrettsville Tel. Co.	*Garrettsville	495
*The Gaysport Mut. Tel. Co.	*Gaysport	50
*The Geneva Tel. Co.	*Geneva	1028
	Madison	501
The Gerald Mut. Tel. Co.	*Gerald	150
*The Germantown Ind. Tel. Co.	*Germantown	506
The Getaway Tel. Co.	*Getaway	50
*The Gibsonburg Tel. Co.	*Gibsonburg	490
	Helena	170
	Bettsville	233
The Gilboa Farm. Mut. Tel. Co.	*Gilboa	200
The Glandorf Mut. Tel. Co.	*Glandorf	200
The Gorby-Cady Tel. Co.	*Deucher	60
The Grafton Mut. Tel. Co.	*Grafton	202
The Grand Rapids Mut. Tel. Co.	*Grand Rapids	406
The Graysville Farm. Mut. Tel. Co.	*Graysville	240
The Greene Tel. Co.	*Greene	60
*The Greenfield Tel. Co.	*Greenfield	1108
	Bridges	58
	Highland	81
	Leesburg	269
	South Salem	65

[fol. 11724]

*The Green Springs Tel. & Elec. Co.	*Green Springs	650
*The Greenville H. Tel. Co.	*Greenville	2760
	Ansonia	265
	Arcanum	407
	Bradford	570
	Bloomer	127
	Gettysburg	133
	New Madison	271
	Roseburg	111
	Versailles	360
The Greenwich Farm. Tel. Co.	*Greenwich	587
The Guysville Tel. Co.	*Guysville	345
The Hackney Tel. Co.	*Hackney	119
*The Hannibal & Round Bottom Tel. Co.	*Hannibal	116
The Harlan Tel. Co.	*Butlerville	105
The Harpersfield Tel. Co.	*Cork	121
The Harriettsville Farm. Tel. Co.	*Harrietsville	170
*The Harrison & Jefferson Tel. Co.	Adona	194
	Brilliant	126
	*Cadis	680
	Colerain	34
	Dillonvale	88
	Jewett	158
	Mt. Pleasant	87
	Scio	134
	Smithfield	136
	Tiltonsville	81
The Harrisonville Tel. Co.	*Harrisonville	280

*—Direct Contract Relations. *— Headquarters.

[fol. 11725]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
The Hartsgrove Cits. Tel. Co.	* Hartsgrove	125
The Haskins Bell Tel. Co.	* Haskins	151
The Hastings Tel. Co.	* Hastings	66
The Haverhill Tel. Co.	* Haverhill	75
The Hendrysburg Tel. Service Co.	* Hendrysburg	33
* The Heslop Tel. Co.	Moss Run	180
	* (Heslop)	
The Hicksville Tel. Co.	* Hicksville	921
* The Higginsport Ind. Tel. Co.	* Higginsport	198
* The Highland Co. Tel. Co.	* Hillsboro	1206
	Belfast	84
	Danville	128
	Marshall	152
	Rainsboro	81
* The Hiram Tel. Co.	* Hiram	285
The Hollansburg H. Tel. Co.	* Hollansburg	258
* The Homo Tel. Co.	* Chillicothe	5349
	Frankfort	375
	Bainbridge	198
	Kingston	225
	Clarksburg	199
	Bourneville	90
* The Home Tel. Co.	* Clyde	842
The Home Tel. Co.	* Evansport	300

[fol. 11726]

* The Home Tel. Co.	* Hamersville	295
* The Home Tel. Co.	* Ironton	2730
	Russel, Ky.	
The Home Tel. Co.	* Killbuck	164
* The Home Tel. Co.	* Plain City	610
* The Home Tel. Co.	* Plattsburg	195
* The Home Tel. Co.	* Waverly	518
	Beaver	100
	Cynthiana	41
	Idaho	141
	Piketon	208
	Sinking Springs	106
* The Hopedale Tel. Co.	* Hopedale	173
* The Hudson Tel. Co.	* Hudson	534
	Macedonia	150
	Twinsburg	143
The Huntsburg Cits. Tel. Ass'n.	* Huntsburg	123
* The Huron Tel. Co.	* Huron	551
* The Improved H. Tel. Co.	Bolivar	140
	* Strasburg	143
The Interurban Tel. Exch.	* Chatfield	95
* The Island Cr. Tel. Co.	* Island Creek	40
The Jackson Center Tel. Co.	* Jackson Center	345

* — Direct Contract Relations.

* — Headquarters.

[fol. 11727]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
*The Jackson Co. H. Tel. Co.	*Jackson	952
	Wellston	675
	Oak Hill	301
	Hamden	118
	Coalton	72
*The Jefferson & Warren Tel. Co.	Bristolville	178
	Cortland	370
	Kinsman	385
	*Orangeville	268
	West Farmington	74
*The Jennings Tel. Co.	Jefferson	362
	*Converse	159
The Jewell Mut. Tel. Co.	Venedocia	185
The Johnston Tel. Co.	*Jewell	160
The Kalida Mut. Tel. Co.	*Johnstonville	77
*The Kellys Island & Sandusky Ca. Co.	*Kalida	270
	*Marblehead	243
*The Kenton Tel. Co.	Kellys Island	117
The Kidron Tel. Co.	*Kenton	2940
*The Kingsville Tel. Co.	*Kidron	260
*The Kirtland Tel. Co.	*Kingsville	363
The Kitts Hill Tel. Co.	*Kirtland	197
*The Knoxville Rural Tel. Co.	*Kitts Hill	195
	Knoxville	156
[fol. 11728]	*(Toronto)	
The Kyger Tel. Co.	*Kyger	220
*The Larue Tel. Co.	*Larue	415
	Agosta	70
	Marseilles	59
	Meeker	86
The Layman Farm. Tel. Co.	Layman	65
	Watertown	110
	*(Cutler)	
The Leavittsville Tel. Co.	*Leavittsville	30
The Lebanon Tel. Co.	Lebanon	130
	*(Masterton)	
The Lecta Cits. Tel. Co.	*Lecta	75
*The Leipsic Farm. Mut. Tel. Co.	*Leipsic	520
*The Lemoyne Tel. Co.	*Lemoyne	250
	Woodville	350
*The Leroy Tel. Co.	*Leroy	102
*The Lewisburg Tel. Co.	*Lewisburg	432
*The Lewisville Farm. Tel. Co.	*Lewisville	200
*The Licking Tel. Co.	Utica	430
	Homer	124
	Johnstown	457
	Croton	166
	Alexandria	195
	Pataskala	309
	Hebron	408
	Jersey	107
	Sunbury	393
	Galena	151
	Center Village	89
	*(Mt. Vernon)	

* — Direct Contract Relations. * — Headquarters.

[fol. 11779]

List of Companies as of December 31, 1934, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Station
* The Lima Tel. & Teleg. Co.	* Lima	11978
* The Local Tel. Co.	Norwalk	2678
	Willard	1367
	New London	628
	Monroeville	884
	Plymouth	394
	Wakeman	248
	New Washington	484
	Attica	535
	Berlin Heights	209
	Milan	363
	Havana	99
	Greenwich	141
	* (Bellevue)	
The Local Tel. Co.	* Savannah	161
* The Logan H. Tel. Co.	* Logan	1900
	Union Furnace	103
* The Longley Mut. Tel. Co.	* Longley	58
* The Lorain Co. Tel. Co.	* Lorain	7064
	Amherst	946
	Avon	474
* The Lowell Farm. Tel. Co.	* Lowell	209
The Lower Salem Farm. Tel. & Ex. Co.	* Lower Salem	102
The Lykens Tel. Co.	* Lykens	146
* The Lynchburg Tel. Co.	* Lynchburg	360
The Lyons Mut. Tel. Co.	* Lyons	331
The Malinta Mut. Tel. Co.	* Malinta	231

[fol. 11780]

* The Manchester Tel. Co.	* Manchester	442
* The Mansfield Tel. Co.	Adario	119
	Bellville	418
	Butler	171
	Lexington	369
	* Mansfield	9633
	Shiloh	203
* The Marietta-Western Tel. Co.	* Mile Run	65
* The Marion Co. Tel. Co.	* Marion	7404
	Greencamp	170
	Morral	178
	Waldo	344
The Marion Tel. Co.	* Maria Stein	362
The Marshfield Tel. Co.	New Marshfield	208
	Carbondale	139
	* (Athens)	
* The S. W. Martin Tel. Co.	* Harpster	97
The Maxville Tel. Co.	* Maxville	65
* The McArthur Tel. Co.	* McArthur	349
* The McComb Farm. Mut. Tel. Co.	* McComb	241
* The McComb H. Tel. Co.	* McComb	859
* The McConaha, Bertie	* Chandlersville	139
* The Mechanicsburg Tel. Co.	* Mechanicsburg	672
	Woodstock	145
	Catawba	139

* — Direct Contract Relations. * — Headquarters.

[fol. 11731]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
The Medina Co. Tel. Co.	Granger	145
	River Styx	160
	* Sharon Center	200
* The Medina Tel. Co.	* Medina	1761
The Melrose Mut. Tel. Co.	* Melrose	79
The Mendon Tel. Co.	* Mendon	211
* The Mentor Tel. Co.	* Mentor	326
The Mercer Co. Mut. Tel. Co.	Montezuma	425
	Earley	61
	* (Celina)	
The Mesopotamia Tel. Co.	* Mesopotamia	120
The Metamora-Richfield Tel. Co.	* Metamora	200
	Richfield Center	206
The Middlefield Tel. Co.	* Middlefield	143
* The Middlepoint H. Tel. Co.	* Middlepoint	360
The Mifflin & Widowsville Tel. Co.	* Mifflin	240
* The Milford Center Tel. Co.	* Milford Center	300
The Miller City Farm. Mut. Tel. Co.	* Miller City	150

[fol. 11732]

* The Millersburg, Wooster & Orrville Tel. Co.	Apple Creek	302
	Big Prairie	72
	Fredericksburg	285
	Holmesville	116
	Marshallville	93
	* Millersburg	1061
	Mt. Eaton	22
	Nashville	150
	Orrville	1424
	Rittman	330
	Shreve	395
	Smithville	106
	Wooster	3824
* The Miltonsburg Tel. Co.	* Miltonsburg	90
* The Minster H. Tel. Co.	* Minster	486
The Monroe Tel. Co.	* Lucas	211
The Montville Cits. Tel. Co.	* Montville	106
The Moorefield-Cassville Tel. Co.	* Moorfield	122
The Morning Sun Tel. Co.	* Morning Sun	130
* The Morrow Co. Tel. Co.	Chesterville	230
	Iberia	119
	Johnsville	205
	Marengo	149
	Sparta	198
	* Mt. Gilead	1052
	Cardington	595
* The Mt. Cory Farm. Mut. Tel. Co.	* Mt. Cory	102
The Mt. Ephriam Farm. Mut. Tel. Co.	* Mt. Ephriam	90
* The Mt. Orab Tel. Co.	* Mt. Orab	397

* = Direct Contract Relations. ° = Headquarters.

[fol. 11733]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractural Relations—Continued

Name of company	Exchanges operated	Stations
* The Mt. Sterling Tel. Co.	* Mt. Sterling	796
* The Mt. Vernon Tel. Co.	* Mt. Vernon	3376
	Centerburg	441
	Danville	381
	Fredericktown	686
	Gambier	344
* The Napoleon Tel. Co.	* Napoleon	1706
	Liberty Center	389
	Holgate	435
	Grelton	108
	Florida	142
* The Neapolis Tel. Co.	* Neapolis	91
The Neeleysville Tel. Co.	* Neeleysville	380
* The Nevada Tel. Co.	* Nevada	827
* The Newark Tel. Co.	* Newark	7180
	Granville	713
	St. Louisville	151
	Hanover	154
	Gratiot	311
	Somerset	90
	Glenford	136
The New Ashley Tel. Co.	* Ashley	357
The New Bavaria Mut. Tel. Co.	* New Bavaria	280
* The New Bremen Tel. Co.	* New Bremen	633
The New Burlington Mut. Tel. Co.	* New Burlington	175
* The Newbury Tel. Co.	Newbury Center	200
	* (Novelty)	

[fol. 11734]

* The New Concord Tel. Co.	* New Concord	373
The New Knoxville Tel. Co.	* New Knoxville	413
* The New Lebanon Tel. Co.	* New Lebanon	436
The New Lyme Tel. Co.	* New Lyme	190
* The New Ottawa Co. Tel. Co.	Pemberville	371
	Prairie Depot	221
	Put-in-Bay	191
	Port Clinton	1377
	Bradner	117
	* Elmore	689
	Curtice	170
	Genoa	343
	Millbury	55
	Oak Harbor	692
The New Paris H. Tel. Co.	* New Paris	391
The Newport Farm. Mut. Tel. Co.	Bells Run	67
	* (Lower Newport)	
* The New Riegle Mut. Tel. Co.	* New Riegle	162
* The Noble Co. Tel. Co.	* Caldwell	257
	Summerfield	403
	Macksburg	98
	Sarahsville	95
The North Bloomfield Tel. Co.	* North Bloomfield	115
The North Eaton Tel. Co.	* No. Eaton	205
The North Fairfield Tel. Co.	No. Fairfield	289
	* (Bellevue)	

* — Direct Contract Relations. * — Headquarters.

[fol. 11735]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The North Georgetown Tel. Co.	Homeworth	140
	° North Georgetown	180
The North Lewisburg Tel. Co.	° North Lewisburg	233
The North Star Tel. Co.	° North Star	184
*The Northwestern Ohio Tel. Co.	° Wauseon	1440
	Tedrow	167
*The Northwestern Tel. Co.	° Defiance	1864
*The Norwich Mut. Tel. Co.	° Norwich	65
The Nova Tel. Co.	° Nova	186
The Oakwood Farm. Mut. Tel. Co.	° Oakwood	309
*The Oberlin Tel. Co.	° Oberlin	1486
	Kipton	80
*The Ohio Cities Tel. Co.	Dover	1602
	Mineral City	89
	° New Philadelphia	2506
*The Ohio City H. Tel. Co.	° Ohio City	321
*The Oil Belt Tel. Co.	° Cygnet	275
	Portage	160
	Rudolph	152
	Bloomdale	235
The Old Fort Mut. Tel. Co.	° Old Fort	186
The Olena Tel. Co.	° Olena	130

[fol. 11736]

The Olive Green Farm. Tel. Co.	° Olive Green	50
The Orwell Tel. Co.	° Orwell	235
The Ostrander Tel. Co.	° Ostrander	279
*The Ottawa Farm. Mut. Tel. Co.	° Ottawa	425
The Ottoville Tel. Co.	° Ottoville	310
*The Palmyra Tel. Co.	° Palmyra	190
The Pandora Mutl. Tel. Co.	° Pandora	425
*The Paris Tel. Co.	° Wayland	100
The Parkman Tel. Co.	° Parkman	203
*The Pataskala Farm. Tel. Co.	° Pataskala	480
The Patriot Tel. Co.	° Patriot	200
*The Paulding Tel. Co.	° Paulding	721
*The Peoples Tel. Co.	Bartlett	156
	° Chesterhill	296
	Morgansville	125
	Pennsville	281
	Stockport	333
*The Peoples Tel. Co.	Centerville	200
	° (Demos P. O.)	

* = Direct Contract Relations. ° = Headquarters.

[fol. 11737]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
* The Peoples Tel. Co.	Arlington	[illegible]
	Forest	[illegible]
	Jenera	[illegible]
	Kirby	[illegible]
	* Mt. Blanchard	[illegible]
	Mt. Cory	[illegible]
	New Stark	[illegible]
	Rawson	[illegible]
	Wharton	[illegible]
* The Peoples Tel. Co.	* Sardinia	[illegible]
* The Perry Co. Tel. Co.	Corning	[illegible]
	Crooksville	[illegible]
	Shawnee	[illegible]
	Somerset	[illegible]
	* New Lexington	1111
	New Straitsville	[illegible]
* The Perry Tel. Co.	* Perry	[illegible]
The Perry Township Swbd. Co.	Perryville	[illegible]
	* (Lamartine P. O.)	
The Petersburg Tel. Co.	* Petersburg	[illegible]
* The Philo Tel. Co.	* Philo	[illegible]
The Pierpont Tel. Co.	* Pierpont	[illegible]
* The Plainview Mut. Tel. Co.	* Antioch	[illegible]
* The Pleasant City Tel. Co.	* Pleasant City	[illegible]
	Senecaville	[illegible]
	Mt. Ephraim	11
* The Plymouth Tel. Co.	* Plymouth	[illegible]

[fol. 11738]

The Polk Rural Tel. Co.	* Polk	[illegible]
* The Pomeroy & Middleport Tel. Co.	* Pomeroy	[illegible]
* The Portsmouth Tel. Co.	* Portsmouth	[illegible]
	Sciotoville	[illegible]
	New Boston	[illegible]
	Fullerton, Ky.	
The Port William Ind. Tel. Co.	* Port William	[illegible]
* The Powhatan Mut. Tel. Co.	* Powhatan Point	[illegible]
* The Preble Co. Tel. Co.	* W. Alexandria	[illegible]
	Gratis	[illegible]
The Proctorville Tel. Co.	* Proctorville	[illegible]
* The Prospect Tel. Co.	* Prospect	[illegible]
* The Putnam Co. Tel. Co.	* Ottawa	[illegible]
	Leipsic	[illegible]
The Ragersville Tel. Co.	* Ragersville	[illegible]
The Rainsboro H. Tel. Co.	* Rainsboro	[illegible]
The Reeds Mills Tel. Co.	* Reed's Mills	[illegible]
The Reinersville Farm. Tel. Co.	* Reinersville	[illegible]
The Renrock Farm. Tel. Co.	Renrock	[illegible]
	* (Cumberland)	
The Resaca Farm. Tel. Co.	* Resaca	[illegible]

* = Direct Contract Relations. ° = Headquarters.

[fol. 11739]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The Richwood Tel. Co.	*Richwood	691
The Ridgeville Mut. Tel. Co.	*Ridgeville Corners	309
The Rimer Farm. Mut. Tel. Co.	*Rimer	104
The Rio Grande Tel. Co.	*Rio Grande	154
*The Rising Bell Tel. Co.	*Rising Sun	143
The Riverside Tel. Co.	*Birmingham	220
*The Riverside Tel. Co.	*McConnellsville	600
*The Rix Mills Farm. Tel. Co.	*Rix Mills	73
The Rock Camp Tel. Co.	*Rock Camp	192
*The Rockford Tel. Exch. Co.	*Rockford	575
The Rockford Toll Line Tel. Co	(Toll Lines and Rural Stations only) *(Rockford)	
The Rockriver Tel. Co.	*Temperanceville	24
The Rodney Tel. Co.	*Rodney	130
The Rome Tel. Co.	*Rome	90
The Ruggles Tel. Co.	*Ruggles	65
The Ruraldale Tel. Co.	Ruraldale	42
	*(Gaysport)	

[fol. 11740]

*The Rush Creek Tel. Co.	Junction City	399
	*(Zanesville)	
The Rushmore Farm. Mut. Tel. Co.	*Rushmore	36
*The Rushville Bell Tel. Co.	*Rushville	294
The Sarahsville Farm. Tel. Co.	*Sarahsville	100
*The Scott H. Tel. Co.	*Scott	200
	Haviland	65
The Scottown Tel. Co.	*Scottown	175
The Seneca Valley Tel. Co.	*Calais	20
*The Shelby Tel. Co.	*Shelby	2007
	Tiro	181
The Sherwood Gen'l. Mut. Tel. Ass'n.	*Sherwood	793
*The Sidney Tel. Co.	*Sidney	7322
	Anna	28
	Fort Lorami	230
The South Bloomingville & Cits. Tel. Co.	*S. Bloomingville	70
The South Stark Tel. Co.	Beach City	149
	*Brewster	229
The Spencer Tel. Co.	*Spencer	273
*The Spencerville Tel. Co.	*Spencerville	736

*—Direct Contract Relations. °—Headquarters.

[fol. 11741]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
The Stafford Tel. Co.	* Stafford	70
* The Star Tel. Co.	* Ashland	3246
	Congress	167
	Creston	234
	Homerville	100
	Jeromesville	82
	Lakeville	84
	Lodi	622
	Loudonville	755
	Red Haw	217
	Seville	697
	Wadsworth	1610
	West Salem	306
* The Stillwater Tel. Co.	Deersville	18
	* Stillwater	78
* The Stillwater Tel. & Teleg. Co.	* Covington	580
	Pleasant Hill	144
* The St. Marys Tel. Co.	* St. Marys	1657
The Stryker Tel. Co.	* Stryker	395
* The Sugar Grove Tel. Co.	* Sugar Grove	186
The Sullivan Tel. Co.	* Sullivan	160
* The Summit Rural Tel. Co.	* Copley	217
* The Swanton H. Tel. Co.	* Swanton	849
* The Sycamore Tel. Co.	* Sycamore	801
The Sycamore Valley Tel. Co.	* Sycamore Valley	186
* The Sylvania H. Tel. Co.	* Sylvania	451

[fol. 11742]

* The Telephone Service Co.	* Wapakoneta	1823
The Thompson Tel. Co.	* Thompson	177
* The Tiffin Cons'l. Tel. Co.	* Tiffin	3471
* The Tipp Tel. Co.	* Tippecanoe City	695
The Tontogany Tel. Co.	* Tontogany	210
The Townsend Tel. Co.	* East Townsend	132
* The Trail Run Tel. Co.	* Trail Run	89
	New Matamoras	137
	Newport	105
The Triadelphia-Sayre Tel. Co.	* Portersville	210
* The Troy Tel. Co.	* Troy	2891
The Trumbull Tel. Co.	* Trumbull	110
The Union City Tel. Co.	Lightsville	144
	* (Union City Ind.)	
* The Union Co. Tel. Co.	* Marysville	1395
	Magnetic Springs	78
	Raymond	211
* The Union Tel. Co.	* Glouster	900
The United Farm. Tel. Co.	West Newton	110
	West Minster	140
	* (Waynesfield)	

* — Direct Contract Relations. * — Headquarters.

[Col. 11743]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
*The United H. Tel. Co.	*Brookville	695
	Liberty	125
	Trotwood	384
	Phillipsburg	338
*The United Lines Tel. Co.	*Gilmore	70
*The United Tel. Co.	*Bellefontaine	3078
	Belle Center	459
	Byhalia	120
	De Graff	521
	East Liberty	162
	Huntsville	132
	Lakeview	288
	Lewistown	83
	Middleburg	72
	Mt. Victory	252
	Quincy	182
	Ridgeway	162
	Rosewood	237
	Roundhead	70
	Rushsylvania	201
	Springhill	59
	West Liberty	584
	West Mansfield	356
	York	121
*The Valley Tel. Co.	*Lebanon	941
	Waynesville	252
	Morrow	156
	Harveysburg	79
	Mason	166
The Valley Tel. Co.	Dundee	62
	*Wilmot	232
*The Van Buren Tel. Co.	*Van Buren	140
*The Van Lue Mut. Tel. Co.	*Van Lue	276
*The Van Wert H. Tel. Co.	*Van Wert	2229

[Col. 11744]

The Vaughnsville Mut. Tel. Co.	*Vaughnsville	163
*The Vermilion Tel. Co.	Vermilion	440
	*(Lorain)	
The Vinton Tel. Co.	*Vinton	300
The Wabash Mut. Tel. Co.	*Wabash	212
The Wales Tel. Co.	*Wales	160
The Warren Township Tel. Co.	*New Cumberland	125
*The Warren & Niles Tel. Co.	*Warren	6769
	Phalanx	142
	Newton Falls	500
The Waterloo Tel. Co.	*Waterloo	175
*The Wayne Co. Tel. Co.	Burbank	150
	Congress	24
	Creston	140
	Marshallville	142
	Orrville	75
	Rittman	76
	Shreve	206
	Smithville	405
	Sterling	126
The Wayne Tel. Co.	*Wooster	180
*The Webster Tel. Co.	*Lindenville	100
*The Wellington Tel. Co.	*Luckey	421
The Williamson, Mineral & Athens Tel. Co.	*Wellington	1089
	Knox	22
	*(Albany)	

[illegible] Contract Relations. * — Headquarters.

[fol. 11745]

List of Companies as of December 31, 1924, with Which the O. B. T. Co. Has Service—Contractual Relations—Continued

Name of company	Exchanges operated	Stations
The West Cairo Mut. Tel. Co.	* West Cairo	162
* The West Jefferson H. Tel. Co.	* West Jefferson	548
* The West Milton H. Tel. Co.	* West Milton	630
	Englewood	130
	Laura	194
	Potsdam	145
	West Baltimore (Verona)	137
The Weston H. Tel. Co.	* Weston	628
* The West Richfield Tel. Co.	* West Richfield	357
The Wilgus Tel. Co.	* Wilgus	175
The Wilkesville Ind. Tel. Co.	* Wilkesville	230
* The Williams Co. Tel. Co.	* Bryan	1694
	Edon	412
	Farmer	127
	Montpelier	967
	Ney	177
	Pioneer	339
	West Unity	415
The Williamsfield Tel. Co.	* Williamsfield	52
* The Willshire Tel. Co.	* Willshire	344
* The Windham Elec. Co.	* Windham	174
The Windsor Tel. Co.	* Windsor	141
* The Winona Central Tel. Co.	Hanoverton	223
	* Winona	216

[fol. 11746]

* The Wintersville Tel. Co.	* Wintersville	86
* The Wood Co. Tel. Co.	No. Baltimore	533
	Bowling Green	1776
	* (Bellevue)	
The Wren Tel. Co.	* Wren	266
The Yorkshire Tel. Co.	Yorkshire	253
	* (Greenville)	

* = Direct Contract Relations. * = Headquarters.

[fol. 11747] The Ohio Bell Telephone Company

Cost of Establishing Business

Exchange and Toll Property

Building and Securing Organization of Employees:

In order to give proper and effcient service, employees trained and skilled in their various duties will be required. Positions of responsibility must be filled by competent help. Familiarity with methods, specifications and routines is necessary, all of which will require an expenditure of time and money on the part of the company prior to and during the period of constructing the exchange and toll properties.

From a careful review and study of all sources of information available bearing on these costs, the following costs pertaining to training and organizing will be incurred.

The following employees are now engaged in work

The Ohio Bell Telephone Company, which work is chargeable in whole or in part to the rendition of exchange and toll service.

Operators	5,055
Instructresses, Chief Operators, Supervisors and Other Traffic Employees	1,310
Commercial Employees	1,456
Plant Employees	2,350
Total	10,171

The above list does not include janitors, matrons, student operators, office boys, stenographers, certain types of clerks, or other classes of workers whose cost of securing or training is practically nil.

The cost of training or securing the above force is as follows:

Operators	$1,263,750
Other Employees	633,360
Total	$1,897,110

Before toll service can be rendered over the toll lines or local service given to subscribers in the individual exchanges it will be necessary to have secured and trained a sufficient number of employees for this purpose. As the amount of service rendered increases and expands, the number of employees required to operate and maintain the system must also increase. Exchanges will be cut into service progressively in accordance with a logical and economical plan, and toll facilities and service will expand with construction activities.

Thruout the system it will be necessary to train or secure, or both, at least 60% of the employees before the company will be in a position to render any kind of service. These costs will be distributed as follows:

10% during the 1st year
30% during the 2nd year
25% during the 3rd year
5% during the 4th year
60% of $1,897,110=$1,138,266

[fol. 11748]

10% of $1,138,266=$113,827
30% of $1,138,266= 341,480
55% of $1,138,266= 626,046
5% of $1,138,266= 56,913

The cost of securing or training employees has been apportioned as follows:

Quarter Year Period	Cost of Training or Securing
1	$
2	22,765
3	22,765
4	68,297
5	85,370
6	85,370
7	85,370
8	85,370
9	156,511
10	156,511
11	156,512
12	156,512
13	14,229
14	14,228
15	14,228
16	14,228
17	
18	
19	
20	
Total	$1,138,266

[fol. 11749] Instructions, Routines, Specifications, etc.:

In order to transact business in an orderly and efficient manner it is necessary to have instructions, records, specifications and routines.

The instructions, routines, specifications and records must be developed and provided as the exchange and toll properties are constructed and placed in operation. Some of this work must be done prior to construction and operation activities. This class of information must be in the hands of the employees during this time in order that

may become thoroughly acquainted with the company's practices in the particular phase or phases of the organization of which they are to become a part.

To reproduce these instructions, records, routines and specifications now in use will cost as follows:

Routines and Instructions	$45,000
Records, Specifications, etc.	206,000
Total	$251,000

This amount will be distributed throughout the building of the property as follows:

Quarter Year Period	Cost of Routines, Instructions, Records, Specifications, etc.
1	$
2	5,100
3	10,000
4	10,000
5	37,650
6	37,650
7	37,650
8	37,650
9	16,325
10	16,325
11	16,325
12	16,325
13	5,000
14	5,000
15	
16	
17	
18	
19	
20	
Total	$251,000

The pages immediately following tabulate some of the instructions, specifications, forms and records now in force in the Ohio Bell Telephone Company.

[fol. 11750]

Number	Title
General Plant Instruction No. 1.	Instruction Files.
General Plant Instruction No. 3.	Use of Electric Soldering Irons for Central Office Private Branch Exchange, Shop or Bench Work.
General Plant Instruction No. 4.	Organization—Supervisor of Methods and Results.
General Plant Instruction No. 5.	Vacations, Non-Overtime Employees.
General Plant Instruction No. 6.	Maintenance of Main Frame and Protector Springs and Heat Coils.
General Plant Instruction No. 7A.	Routine for making Reports of Trouble Handled.
General Plant Instruction No. 8.	General Tools and Implements.
General Plant Instruction No. 9.	Tools lost and Stolen.
General Plant Instruction No. 10A.	Unusual Plant Accidents and Service Interruptions.
General Plant Instruction No. 11.	Foreign Wire Intereference.
General Plant Instruction No. 12A.	Transmission Work — Organization and Responsibility.
General Plant Instruction No. 13.	Making Reports of Accidents to Employees.
General Plant Instruction No. 16.	Securing and Forwarding Information Relative to Proposed or Enacted Public Acts.
General Plant Instruction No. 17.	Reporting Use of Vehicles on Time Reports.
General Plant Instruction No. 18.	Organization—Supervisor of Leased Lines.
General Plant Instruction No. 19.	Plant Department Station Report—Form P-37.
General Plant Instruction No. 20A.	Poor Transmission Reports.

[fol. 11751]

General Plant Instruction No. 22.	Routine for Report of Cable Trouble.
General Plant Instruction No. 23.	Outside Plant Engineering Records.
General Plant Instruction No. 24A.	Compiling and Forwarding Information on Contemplated Estimates for Publicity Purposes.
General Plant Instruction No. 25.	Delayed Commercial Orders.
General Plant Instruction No. 26.	Plant Department Practice in Connection with the Application of Section 7, General Exchange Tariff P.U.C.O. No. 1.
General Plant Instruction No. 27.	Leasing of Real Estate.
General Plant Instruction No. 28.	Plant Practice in Connection with Commercial Collection Practice Dated April 1, 1922.
General Plant Instruction No. 29A.	Establishing Toll Circuits.
General Plant Instruction No. 30.	Toll Plant Maintenance.
General Plant Instruction No. 31.	Insulation Resistance Tests on New Cables.
General Plant Instruction No. 32.	Establishing a Correspondents Staff for Ohio Bell Magazine.
General Plant Instruction No. 33.	Toll Circuit Layout Records.
General Plant Instruction No. 34.	Joint First Aid Certificate—The American Red Cross and The Ohio Bell Telephone Co.
General Plant Instruction No. 35.	Disconnection, Reconnection and Removal of Subscriber's [illegible]
General Plant Instruction No. 36.	Maintenance of C. O. Equipment.

Number	Title
General Plant Instruction No. 37.	Regrouping of Subscriber's Stations to Create Facilities and to Permit Completion of Construction Projects.
General Plant Instruction No. 38.	Display of Flags on Company Owned Buildings.
General Plant Instruction No. 39.	Treatment of Coin Collectors and Associated Equipment.
General Plant Instruction No. 40.	Destruction of Records.
General Plant Instruction No. 41.	Temporary Suspension of Service at Subscriber's Request.
General Plant Instruction No. 42.	Treatment of Deferred Service Requests.
General Plant Instruction No. 43.	Abbreviations Used On Service Order Work.
[fol. 11752]	
Plant Accounting Bulletin No. 1.	Local Purchases of Material and Supplies, and Renting and Repairing Office Appliances.
Plant Accounting Bulletin No. 2.	Routine for Ordering and Accounting for Office Furniture and Fixtures, and Supplies and Special Instruments and Equipment, including Equipment and Accessories used in Operator's Quarters.
Plant Accounting Bulletin No. 3A.	Routine for Ordering Stationery—Routine Office Supplies and Janitors' Supplies.
Plant Accounting Bulletin No. 4A.	Routine for Treatment of Expenditures Incurred in Performing Work Billed to Others.
Plant Accounting Bulletin No. 5.	Service Records, Time Reports and Payrolls (treatment of same in Plant Accountant's Office).
Plant Accounting Bulletin No. 6.	Service Records, Time Reports and Payrolls.
Plant Accounting Bulletin No. 7.	Materials and Supplies.
Plant Accounting Bulletin No. 8.	Inventory of Materials and Supplies—Account 122.
Plant Accounting Bulletin No. 9B.	Records and Reports of American Bell Instruments.
Plant Accounting Bulletin No. 10A.	Monthly Report of Wiring Units.
Plant Accounting Bulletin No. 11.	Miscellaneous Accounting Classification.
Plant Accounting Bulletin No. 12.	Accounting for Special Tools.
Plant Accounting Bulletin No. 13.	Field Reports and Records in connection with Motor Vehicles.
Plant Memorandum No. 1.	Plant Memoranda (General).
Plant Memorandum No. 2.	Instruction Cards for #2 P. B. X. (Installation).
Plant Memorandum No. 3.	Charges to be Billed Against Subscribers for Moving P. B. X. Boards (Installation).
Plant Memorandum No. 5.	Maximum Potential on Conductors Leased to The Western Union Telegraph Co. (General).
Plant Memorandum No. 6.	Repair Parts for Equipment Abandoned (made obsolete) by the Western Electric Company (Central Office).
[illegible] Memorandum No. 7A.	Use of #26 and #27 Protector Blocks (General).

[fol. 11753] Number	Title
Plant Memorandum No. 8.	Maintenance of #14 Terminal (Outside Plant).
Plant Memorandum No. 9.	Conservation of Toll Facilities (General).
Plant Memorandum No. 10.	Visits to Central Offices and Demonstrations (General).
Plant Memorandum No. 11.	Use of 48 Volt Battery on Pay Station Service (Central Office).
Plant Memorandum No. 12.	Handling "OD" Call Orders (Central Office).
Plant Memorandum No. 13.	Reporting "Service Previously Furnished" on Commercial Work Orders (Installation).
Plant Memorandum No. 14.	Care of Clocks (General).
Plant Memorandum No. 15.	Auxiliary Receivers for Use at Substations (Installation).
Plant Memorandum No. 16.	Booth Lamp Guard for Use in Public Pay Stations (General).
Plant Memorandum No. 17.	Permits for Lease or Rental of Facilities from the A. T. & T. Company (General).
Plant Memorandum No. 18.	Automobile Stop Accident Insignia (General).
Plant Memorandum No. 19.	Protection of Exposed Receiver Cord Tips at Private Branch Exchanges (General).
Plant Memorandum No. 20.	Substation and Private Branch Exchange Protector Installation (General).
Plant Memorandum No. 21.	Use of Vertical Crossarm Brace (Outside Plant).
Plant Memorandum No. 22.	Battery Lights (General).
Plant Memorandum No. 23.	Cable Clamps and Cable Clamp Rings (Outside Plant).
Plant Memorandum No. 24.	Strand Puller (Outside Plant).
Plant Memorandum No. 25.	Furnishing U. S. Signal Corps with Specifications, Maps and Other Data (General).
Plant Memorandum No. 26.	Automatic Ribbon Reverse and Improved Winding Tool for Calculagraphs (Central Office).
Plant Memorandum No. 27.	Standard Substation Wiring Plan (Installation).
[fol. 11754]	
Plant Memorandum No. 28A.	Central Office, Substation and Outside Plant Protection Relating to Former Ohio State and Other Acquired Exchanges (General).
Plant Memorandum No. 29.	Iron Cable Dresser (Outside Plant).
Plant Memorandum No. 30.	Inadequate Separations on Joint Used Poles and at Crossings of Telephone Wires over Foreign Wires (Outside Plant).
Plant Memorandum No. 31.	Packing of Coin Chutes for 50-G and 50-H Coin Collectors (General).
Plant Memorandum No. 32.	Resistance Lamps (General).
Plant Memorandum No. 33.	Commercial Service Surveys (General).
Plant Memorandum No. 34.	Muslin for Use in Connection with Cable Splicing (Outside Plant).
Plant Memorandum No. 35A.	Removal of Substation Protectors and Treatment of Abandoned Wires.

Number	Title
Plant Memorandum No. 36A.	Care of Rubber Gloves.
Plant Memorandum No. 37.	Shellac-ing of Forms on Central Office Equipment.
Plant Memorandum No. 38.	New Type Apparatus Blank.
Plant Memorandum No. 39.	Care in Treatment of Butt Treated Poles.
Plant Memorandum No. 40.	Notices relative to Toll Rate Increases.
Plant Memorandum No. 41.	Lineman's Wrench.
Plant Memorandum No. 42.	Instruction Cards for Use with #23 Type Coin Collectors.
Plant Memorandum No. 43.	Mailing Mouthpieces.
Plant Memorandum No. 44.	Cable Wrapping (Slicker) Cloth.
Plant Memorandum No. 45.	Maintenance Order Forms.
Plant Memorandum No. 46.	Marking Date of Installation on Dry Cells.
Plant Memorandum No. 47.	Sealing Cast Iron Bonds used in connection with "U" Cable.
[fol. 11755]	
Memorandum Instruction No. 1.	Blue Printing—Cleveland.
Memorandum Instruction No. 2.	Disbursing Poles, Conduit, Cable and Terminals to the Construction Department in the Cleveland Local Exchange Area.
Memorandum Instruction No. 3.	Handling of Mail, Telegrams and Stationery in the 4300 Euclid Building.
Memorandum Instruction No. 4.	Stationery and Office Supplies used in Plant Department Offices, 6215 Carnegie Ave.
Memorandum Instruction No. 6.	Accounting for P. B. X. Switchboards and for Telephone Instruments Carried on O. B. T. Co. Local Stock at Cleveland.
Memorandum Instruction No. 7.	Eastern Division—Plant Accounting.
Memorandum Instruction No. 8.	Use of Building Passes—4300 Euclid Avenue.
Memorandum Instruction No. 9.	Take Out Orders and Vacant Premise Service Cleveland "Bell" Plant.
Memorandum Instruction No. 10.	Plant Practice—Use of Supplementary Suffixes—Four Party Lines—Cleveland Area.
General Traffic Instruction No. 1.	Plan of Issuing Instructions for the Information and Guidance of Traffic Department Forces.
General Traffic Instruction No. 2.	Plan of issuing Division Traffic Instructions for the Guidance of Division Traffic Forces.
General Traffic Instruction No. 3.	Payroll Routine Methods and Practices in connection with (Partial).
General Traffic Instruction No. 4.	Speed of Answer Tests in Central Offices (Partial).
General Traffic Instruction No. 6.	Reports for Poor Transmission.
General Traffic Instruction No. 9.	Central Office Instruction Notes—Local Operating (Partial).
General Traffic Instruction No. 10.	Information Observing, Central Offices.
General Traffic Instruction No. 11.	Intercepting Observing Central Offices.
General Traffic Instruction No. 12.	Routine for Handling complaints from Patrons (Partial).
General Traffic Instruction No. 13.	Abbreviations for Toll Centers (Partial).

[fol. 11756]

Number	Title
General Traffic Instruction No. 14.	Directories for Toll Offices.
General Traffic Instruction No. 16.	Care of Operator's Telephone Set
General Traffic Instruction No. 17.	Relation with Connecting Com nies.
General Traffic Instruction No. 18.	Cutting Into Service New Swi board in Manual Offices.
General Traffic Instruction No. 23.	Fire Drills-Routine for Conduct (Partial).
General Traffic Instruction No. 24.	Line and Station Assignments Subscribers Record.
General Traffic Instruction No. 25.	Reports of Over-collection Shortage at Public Coin Box ephones.
General Traffic Instruction No. 29.	Vacations—Routine for (Partial
General Traffic Instruction No. 30.	Medical Supply in Central Of (Partial).
General Traffic Instruction No. 31.	Reporting Toll Line Trouble.
General Traffic Instruction No. 32.	Unlocated Tolls.
General Traffic Instruction No. 33.	Ordering Supplies (Partial).
Northern Division Traffic Instruction No. 5.	Payroll Practices and Wage Sch ules.
Northern Division Traffic Instruction No. 27.	Routine Tests by Traffic Force.
Northern Division Traffic Instruction. No. 29.	Method of Handling Calls by the formation Operators.
Northern Division Traffic Instruction No. 42.	Study of Inter-Office Trunks— porting "No Trunks".
Northern Division Traffic Instruction No. 84.	Switching Clocks.
Southern Division Traffic Instruction No. 34.	Intercepting Operator Index Sh and Binders and Handling In cepted Traffic.
Southern Division Traffic Instruction No. 36.	Standard Party Line Station De nations.
Southern Division Traffic Instruction No. 37.	Starting Rates for Ex-Operators.
Southern Division Traffic Instruction No. 48.	Care of Stop Watches.
Southern Division Traffic Instruction No. 60.	Interviewing Operators Leav Service.
Southern Division Traffic Instruction No. 61.	Handling Directory Errors.
Western Division Traffic Instruction No. 22.	Toll Line and Trunk Markings Switchboards.

[fol. 11757]

Name	Title
Collection Practice, Section 1.	General Description of Practice.
Collection Practice, Section 2.	Organization of Collection Offi
Collection Practice, Section 3.	Classification of Accounts.
Collection Practice, Section 4.	Receiving and Filing of Office Si and Filing of Toll Tickets.
Collection Practice, Section 5.	Receiving and Receipting for ments.
Collection Practice, Section 6.	Balancing, Depositing and Rep ing Payments.
Collection Practice, Section 7.	Receiving and Reporting Paym by Branch Collection Offices.
Collection Practice, Section 8.	Treatment of Over-due Acco and Denial of Service.
Collection Practice, Section 11.	Claims and Allowances.
Collection Practice, Appendix A.	Codes Used in Writing Toll Ti
Collection Practice, Appendix B.	Specimen Forms.
Collection Practice, Appendix C.	Allowances and Uncollectibles

Name	Title
Collection Practice Supplement, No. 3.	Depositing and Reporting Payments.
Collection Practice Supplement, No. 4.	Depositing and Reporting Payments.
Collection Practice Supplement, No. 5.	Unlocated Tolls.
Collection Practice Supplement, No. 7.	Allowances and Uncollectibles.
Collection Practice Supplement, No. 8.	Subscribers' Bills.
Collection Practice Supplement, No. 9.	Treatment of over-due accounts.
Collection Practice Supplement, No. 10.	Allowances for Lapse of Service in Connection with Moves.
Collection Practice Supplement, No. 11.	Claims and Allowances.
Collection Practice Supplement, No. 13.	Claims and Allowances.
Collection Practice Supplement, No. 14.	Collection of Final Accounts Involving Western Union Charges.
[fol. 11758]	
Collection Practice Supplement, No. 15.	Receiving and Receipting for Payments.
Collection Practice Supplement, No. 17.	Claims and Allowances.
Collection Practice Supplement, No. 22.	Handling Payments Received in Coupons and Franks.
Collection Practice Supplement, No. 23.	Record of Overages and Shortages.
Collection Practice Supplement, No. 24.	Custom Work Accounts.
Collection Practice Supplement, No. 27.	Telegram Charges.
Collection Practice Supplement, No. 28.	Allowances and Uncollectibles. Collection of U. S. Gov't Tax.
Collection Practice Supplement, No. 33.	Changing Classifications.
Collection Practice Supplement, No. 34.	Treatment of Over-Due Accounts—Report to Revenue Accounting Center.
Collection Practice Supplement, No. 36.	Deposits to Cover Application for Semi-Public Telephone Service.
Collection Practice Supplement, No. 37.	Special Deposits to Cover Estimated Toll Charges.
Collection Practice Supplement, No. 38.	Balancing, Depositing and Reporting Payments—Misapplications.
Collection Practice Supplement, No. 39.	Receiving and Filing of Toll Tickets.
Collection Practice Supplement, No. 40.	Allowances and Uncollectibles.
Collection Practice Supplement, No. 42.	Allowances and Uncollectibles. Directory Advertising.
Collection Practice Supplement, No. 43.	Classification of Accounts in Exchange of 3,000 or less Stations.
Collection Practice Supplement, No. 44.	Abbreviations for use on Toll Statements.
Collection Practice Supplement, No. 45.	Claims and Allowances.
Collection Practice Supplement, No. 46.	Claims and Allowances.
Collection Practice Supplement, No. 47.	Allowances and Uncollectibles—A. T. & T. Toll Charges.
Collection Practice Supplement, No. 48.	Claims and Allowances.

Name	Title
Collection Practice Supplement, No. 49.	Audits and Examinations of Business offices.
[fol. 11759]	
Collection Practice Supplement No. 50.	Claims & Allowances—Investigation of Requests for Credit on Toll Charges.
Collection Practice Supplement No. 51.	Forwarding of Allowance Vouchers—Reclassification of Toll Service.
Collection Practice Supplement No. 52.	Claims and Adjustments.
General Commercial Instruction No. 1.	Establishing General Commercial Instruction.
General Commercial Instruction No. 1-A.	Establishing Commercial Practices.
General Commercial Instruction No. 1-B.	Filing of Commercial Practices.
General Commercial Instruction No. 1-C.	Issuance of Commercial Practices.
General Commercial Instruction No. 1-D.	Scope of Commercial Practice.
General Commercial Instruction No. 2.	Newspaper Clippings.
General Commercial Instruction No. 3.	Handling Correspondence With Public Utilities Commission.
General Commercial Instruction No. 4.	Chart Canvass for Directory Advertising.
General Commercial Instructions No. 6.	Directory Advertising.
General Commercial Instruction No. 7.	Public Utilities Commission Letters.
General Commercial Instruction No. 7-A.	P. U. C. Complaints—Toll Rates.
General Commercial Instruction No. 23.	Installation Involving Construction Charges.
General Commercial Instruction No. 26.	Disbursement of Messenger Charges.
General Commercial Instruction No. 27.	Vacant Premise Service.
General Commercial Instruction No. 27-A.	Service Order Practice—Completed Orders.
General Commercial Instruction No. 27-B.	Service Order Practice—Billing Ceases Date.
General Commercial Instruction No. 27-C.	Service Order Practice—Regrades.
General Commercial Instruction No. 27-D.	Service Order Practice—Changes Between Bell and State Service.
General Commercial Instruction No. 27-E.	Service Order Practice—Mailing Application Cards to Subscribers.
[fol. 11760]	
General Commercial Instruction No. 27-F.	Service Order Practice—Orders Involving Billing for Construction Charges.
General Commercial Instruction No. 27-G.	Service Order Practice—Supplemental Order.
General Commercial Instruction No. 27-H.	Service Order Practice—Deferred Service Requests.
General Commercial Instruction No. 27-I.	Service Order Practice—Orders Involving a Billing Rate Based on Percentage of Installation Cost.
General Commercial Instruction No. 27-J.	Service Order Practice—Mail Address on Service orders and Commercial Work Orders.

Name	Title
General Commercial Instruction No. 27-K.	Service Order Practice—Miscellaneous Practices.
General Commercial Instruction No. 27-L.	Service Order Practice—Applications for Special Contract Service and Foreign Exchange Service.
General Commercial Instruction No. 27-M.	Service Order Practice—Temporary Suspension of Service at Subscriber's Request.
General Commercial Instruction No. 27-N.	Service Order Practice—Report of Unsatisfactory and Unexpressed Demand for Telephone Service.
General Commercial Instruction No. 27-O.	Service Order Practice—Treatment of Delayed Orders.
General Commercial Instruction No. 27-P.	Service Order Practice—Abbreviations and Codes for Service Applications and Commercial Work Orders.
General Commercial Instruction No. 27-Q.	Service Order Practice—Change of Service Involving Semi-Public Telephone Service.
General Commercial Instruction No. 27-R.	Service Order Practice—Discontinuance of Service.
General Commercial Instruction No. 27-S.	Service Order Practice—Applications for Public and Semi-Public Telephone Service.
General Commercial Instruction No. 27-T. [fol. 11761]	Service Order Practice—Applications for Radio Broadcasting.
General Commercial Instruction No. 27-U.	Service Order Practice—Change of Service Involving Public and Semi-Public Telephone Service.
General Commercial Instruction No. 27-V.	Service Order Practice—Orders Involving Overtime Work.
General Commercial Instruction No. 27-W.	Service Order Practice—Orders Involving Installations of Intercommunications, Systems or Additional Stations to Existing Systems.
General Commercial Instruction No. 27-X.	Service Order Practice—Change and Change of Address Orders.
General Commercial Instruction No. 27-Y.	Service Order Practice—Requests for Service by Organized reserves, U. S. Army.
General Commercial Instruction No. 27-Z.	Service Order Practice—Orders Involving Deposit for Semi-Public Telephone Service-Orders involving deposit for Toll Service.
General Commercial Instruction No. 28.	Accounting—Advertising Expense.
General Commercial Instruction No. 29-A.	Accounts—Miscellaneous—Telephone Receivers.
General Commercial Instruction No. 29-A.	Vacation Practices.
General Commercial Instruction No. 30.	Posting of Notices Relative to Toll Rate Increases.
General Commercial Instruction No. 31.	Handling of Official Tolls Over Ohio Bell Lines.
General Commercial Instruction No. 32.	Insurance Routines.
General Commercial Instruction No. 33.	Rate Interpretations — Application of Charges Involving an Outside Move of P. B. X. Systems.
General Commercial Instruction No.	Rate Interpretations—Definition of Premises.

Name	Title
General Commercial Instruction No. 85.	Rate Interpretations — Substation equipment for Deaf Persons.
[fol. 11762]	
Office Administration, Part No. 2, Section No. 8.	Retention and Destruction of Records.
Collection Practice, Part No. 4, Section No. 10.	Final Account Collections.
Collection Practice, Part No. 4, Section No. 11.	Uncollectible Final Accounts.
Collection Practice, Part No. 4, Section No. 13.	Collection for and by Other Associated Companies
Collection Practice, Part No. 4, Section No. 14.	Refunding Amounts Due Subscribers.
Collection Practice, Part No. 4, Section No. 15.	Coin Box Collections.
Collection Practice, Part No. 4, Section No. 16.	Coin Box Equipment.
Directory Practice, Part No. 5, Section No. 1.	Listing Regulations.
Directory Practice, Part No. 5, Section No. 2.	Alphabeting of Listings.
Directory Practice, Part No. 5, Section No. 3.	Preparation and Forwarding of Copy.
Directory Practice, Part No. 5, Section No. 4.	Sale of Directory Advertising.
Directory Practice, Part No. 5, Section No. 5.	Publicity.
Directory Practice, Part No. 5, Section No. 6.	Accounting.
Directory Practice, Part No. 5, Section No. 7.	Directory Errors.
Miscellaneous Practices, Part No. 6, Section No. 1.	Complaints from Patrons.
Miscellaneous Practices, Part No. 6, Section No. 3.	Coin Box Telephone Signs and Inspection.
Public Relation Matters, Part No. 7, Section No. 10.	Supervisory Report.
Rate Practice, Part No. 9, Section No. 1.	Applications of Rates for Business and Residence Service.
Rate Practice, Part No. 9, Section No. 5.	Foreign Central Office Service and Foreign Exchange Service.
Rate Practice, Part No. 9, Section No. 6.	General Regulations.
Rate Practice, Part No. 9, Section No. 11.	Miscellaneous Equipment.
Rate Practice, Part No. 9, Section No. 13.	Private Branch Exchange Service.
Rate Practice, Part No. 9, Section No. 18.	Semi-Public Telephone Service.
Rate Practice, Part No. 9, Section No. 19.	Service Station Service.
Rate Practice, Part No. 9, Section No. 102.	Special Contract Service.
[fol. 11763]	
Engineering Office Instructions #1.	Chief Engineer's Signature on Letters to the A. T. & T. Company.
Engineering Office Instructions #2.	Preparation of forwarding mail.
Engineering Office Instructions #3.	Expense Voucher.
Engineering Office Instructions #11.	Payment of Payroll.
Engineering Office Instructions #17.	File Records — Correspondence — Handling of Stenographic Dept. Routine.

Number	Title
Building and Equipment Engineering.	Instructions.
Accounting Department Number 1-B.	List of Authorized Accounts.
Accounting Department Number 3-B.	Routine for Reporting Revenues and Expenditures by Accounting Areas.
Accounting Department Number 4-B.	Routine in Connection with Company Official Toll Messages and Telegrams.
Accounting Department Number 5-A.	Routine Covering Refunds to Subscribers and Others and the Payment of Commissions Due Pay Station Agents.
Accounting Department Number 7.	Payrolls.
Accounting Department Number 8.	Occupational Classification of Employees and Authorized Titles.
Accounting Department Number 9.	Payment of Payrolls.
Accounting Department Number 10.	Routine for Application of Employees' Stock Plan—A Plan for Subscriptions for Stock of the American Telephone and Telegraph Company, Dated May 1, 1921.
Accounting Department Number 11.	Cash Advances and Sundry Disbursements.
Accounting Department Number 12.	Certifications and Approvals by Authorized Deputies.
Accounting Department Number 13.	Classification of General and Miscellaneous, Commercial and Traffic Expenditures.
Accounting Department Number 14.	Accounting Job Numbers.
Accounting Department Number 15.	Classification of Bills for Office Supplies and Stationery Carried in Stock by the Western Electric Company.
[fol. 11764]	
Accounting Department #16.	Standard Practice Relating to Service Orders, Billing and Collections for Telephone Service to U. S. Army.
Accounting Department #17.	Investigation of Requests for Credit on Toll Charges.
Accounting Department #18.	Price Lists for Materials and Supplies.
Accounting Department #19.	Checking of Western Electric Bills and Credits.
Accounting Department #20.	Reporting of Billing Information for Services Rendered or Facilities Leased to Others.
Accounting Department #21.	Treatment of Uncollectible Charges for Custom Work.
Accounting Department #22.	Federal Income Tax Reporting Payments at Source as Required by the Federal Revenue Act of 1921.
Accounting Department #23.	Routine for Extraordinary Repairs of Plant.
Accounting Department Office Instructions.	Disbursement Accounting Office Instructions Covering in Detail the Routines to be Followed in the Auditor of Disbursements' Office.
	Revenue Accounting Office Instructions Covering in Detail the Routines to be Followed in the Revenue Accounting Centers.

Number	Title
Treasurer's Bulletin No. 1.	Routine for Depositing Collections.
Treasurer's Bulletin No. 2.	Appointment of Paymasters.
Treasurer's Bulletin No. 3.	Appointment of Disbursing Cashiers
Treasurer's Bulletin No. 4.	Routine for Surety Bonds.
Treasurer's Bulletin No. 5.	Insurance Routine.
Financial Instruction No. 1.	Instructions to Paymasters.
Financial Instruction No. 2.	Instructions to Disbursing Cashier.
Financial Instruction No. 3.	Instructions to Disbursing Cashiers Regarding Paystation Commissions and Refunds.
[fol. 11765]	
Executive No. 2.	Routine for Handling Correspondence and Records Pertaining to Communications Relative to Subscribers' Service, Received from the Public Utilities Commission of Ohio.
Executive No. 6.	Service Buttons for Employees.
Executive No. 7.	Absence on Military Service.
Executive No. 8.	Routine Covering Supervision and Administration of Loan Fund.
Executive No. 9.	Personal Injury and Property Damage Cases, Thefts of Company Property, and Legal Matters.
Executive No. 10.	Destruction of Accounts, Records and Memoranda under Regulations of the Interstate Commerce Commission.
Executive No. 11.	Execution of Documents.
Executive No. 12.	Vacations.
Executive No. 15.	Foreign Wire Interference.
Executive No. 16.	Holidays.
Executive No. 19.	Estimate Routine.
General Instruction No. 1.	Routine for Handling Deposits made by House Movers.
General Instruction No. 2.	Reporting Emergencies.
General Instruction No. 3.	Payroll—Authorizations.
General Instruction No. 9.	Cut-overs Involving Message—Registers.
General Instruction No. 10.	Commercial Order Routine (Excessive Cost Orders).
General Instruction No. 11.	Assignment and Use of Motor Vehicles.
General Instruction No. 16.	Vacant Premise Routine.
General Instruction No. 19.	Collection of Ohio Bell and Ohio State Accounts.
General Instruction No. 23.	Handling Complaints from Patrons.
General Instruction No. 24.	Telephone and Telegraph Service Furnished Under Special Contract.
[fol. 11766]	
General Instruction No. 26	Agency Exchanges (Bonding of Agents).
General Instruction No. 27.	Preparation Changing and Discontinuing of Printed Forms.
General Instruction No. 32.	Checking of Station Records.
General Instruction No. 36.	Sale and Transfer of Property.
General Instruction No. 37.	Public Relations.
General Instruction No. 40.	P. B. X. Installations.

[fol. 11767]

List of Records As of June 30, 1925

Name of Record	Description
Subscriber's Line and Station Record	For recording location of subscriber's stations and of trouble occurring thereon.
Assignment Record. a. Assignment Map. b. Assignment Card. c. Cable pair Chart.	For recording use of cable plant and for making assignments of new service.
Underground Cable Record.	For recording description and location of underground cable plant.
Underground Conduit Record.	For recording location and description of underground conduit plant.
Aerial Cable Record.	For recording location and description of aerial cable plant.
Block and House Cable Record.	For recording location and description of block and house cable plant.
Pole Record.	For recording location and description of pole line plant.
Toll Wire Record.	For recording the description and use of toll wire plant.
Equipment Records.	For recording amount and type of equipment in magneto central offices and at toll test points.
Record of Interchange of Plant.	For recording the use of Company plant by others and of the plant of others by this Company.
Record of Foreign Wire Interference.	For recording the location and details of foreign wire crossings and parallels interferring with this Company plant.
Record of Poor Transmission Complaint.	For recording the details of poor transmission complaints affecting toll lines.
Record of Toll Line Trouble.	For recording type and location of trouble experienced on toll circuits.

[fol. 11768]

Record of Leased Wire Service.	For recording the details of wire service rented or leased to other Companies or individuals.
Cable Trouble Record.	For recording location and details of trouble experienced in the cable plant.
Storage Battery Records.	Record of treatment and condition of storage batteries.
Records of Job Orders.	For recording the details of minor additions and removals of the Company plant.
Production Records.	Functional records maintained for comparative and historical purposes relating to the productive activity of different plant working forces.
Record of Electrolysis Surveys.	For recording the details and findings resulting from special and periodical electrolysis survey.
Records of Transmission Inspections.	For recording the results of routine transmission inspections.
Record of Toll Line Inspections.	For recording the details of inspections made on the toll pole and wire plant.
Plant Service Records.	Statistical Records of troubles reported and their duration.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Record of Requisitions.	For recording the amounts of material ordered from splicers.
Record of Purchase Authorization.	For recording the details of authorized local purchases.
Record of Private Branch Exchange Equipment.	For recording location and detail of private branch exchange equipment.
Storeroom Record.	For recording amounts of major items of material received and disbursed from storerooms.
Tool Record.	For recording the number of tools in the hands of employees.
Motor Vehicle Records.	For recording the details of the motor vehicle equipment owned by the Company.
[fol. 11769]	
Real Estate Record.	For recording value of various parcels of real estate.
Building Record.	For recording the value of various buildings.
Central Office Equipment Record.	For recording the value of central office equipment.
Occupancy of Floor Space Record.	For recording the use of floor space owned or rented.
General Equipment Records.	For recording the value of general equipment.
Exchange Plant Measurement Records.	For recording the quantity of exchange plant.
Toll Plant Measurement Record.	For recording the quantity of toll plant.
Record of Gross Additions to Fixed Capital.	For recording the value of annual additions to fixed capital accounts.
Record of material disbursed and recovered.	For recording the quantity and value of material added or removed from plant.
Record of Sundry Disbursements.	For recording the distribution of amounts paid on sundry disbursements, to the Company accounts.
Custom Work Records.	For recording the quantity and amount of Company disbursements and recovery for which reimbursement is to be received from others.
Form 11.	Total Outward Free Service Calls.
Form 19.	Numerical Record.
Form 40.	Report of P. B. X. Equipment by P. B. X. Instructor.
Form 42.	Message Register Record
Form 49.	"B" Board Trunk Equipment.
Form 66.	Daily Summary Work Sheet "A" Operators.
Form 68.	Numerical Record Multi Party.
Form 76.	Regular Stock of Equipment Carried in Large Quantities—Dining Service Operation.
[fol. 11770] Name of Record	Title
Form 79	Schedule of Dining Service Force.
Form 89	Changed Number and Discontinued Subscribers' Record.
Form 112-1	Panel and Jack Record—(80 Jack).
Form 153-B	Local Service Observation Record.
Form 184	Peg Count Record—P. B. X.
Form 185	Equipment Report.

List of Records As of June 30, 1925—Continued

Name of Record	Title
Form 195-A	Numerical Record.
Form 241	Line Numbers Available for Assignment to New Circuits.
Form 254	Panel and Jack Record.
Form 276	"A" Switchboard Face Equipment.
Form 296	Summary of Information Operators' Work.
Form 298	Summary of Inter. Operators Notes.
Form 352-A	Summary of Employees Hours.
Form 411	"A" Board Adjustments.
Form 412	Speed of Service Reports N. C. Call Orders.
Form 413	Speed of Service B. Y. and N. A. Call Orders.
Form 414	Speed of Service Report W. H. at the T. T. C.
Form 415-B	Daily Toll Traffic Memo.
Form 418	"B" Switchboard Face Equipment.
Form 421	List of Offices—Traffic Routing.
Form 422	List of Offices—Traffic Routing.
Form 423	List of Routes—1—24 Numbers.
Form 423-1	List of Routes — Continued—25-50 Numbers.
Form 423-2	List of Routes—Continued—50-75 Numbers.
Form 466	Summary of Numerical Record.

[fol. 11771]

Name of Record	Description
Form 482	Connector Terminal Record.
Form 483	Sub's Numbers Available for Assignment.
Form 484	Terminal Groups Working.
Form 485	Con. Term. Assmt. for Inter-Trunks.
Form 486	Primary Line Switch Record.
Form 487	Primary Line Switch avail. for assmt.
Form 488	Primary Line Switch group.
Form 489	Secondary Line Switch Record.
Form 490	Selector Record.
Form 491	Line Switch Connector Terminal.
Form 492	Out Trunk Switches.
Form 549	Summary of Panel and Jack Record.
Form 550	Answering Jacks required for Assmt.
Form 558	Equip. Data for Use in Assigning Ans. Jacks.
Form 566	Distribution and Analysis of Traffic —Toll.
Form 646	Summary of Message Rate Observations.
Form 650	Report of Outward Toll Messages.
Form 671	Traffic Results Charts.
Form 672	Traffic Results Charts—Comparisons.
Form 681	Report of Coin Box Telephone Over Collections and Shortages.
Form 715	Record of Work of Outward Operator.
Form 716	Record of Work of Recorders.
Form 732	Summary of Local Service Observations.
Form 771-A	Summary of Toll Service Observations.
Form 808-A	Monthly Report of Toll Traffic.

List of Records As of June 30, 1925—Continued

[fol. 11772]

Name of Record	Title
Form 1110.	Circuit Groups.
Form 1111.	Circuit Changes.
Form 1112.	Summary of Messages by Circuit Group.
Form 1253.	Routine Equipment Test Reports.
Form 1471.	Basic Wage Schedule—Operating Employees.
Form E-113.	Summary of Local Service Observations.
Form E-132.	Losses from Operating Force.
Form E-134.	Peg Count Check Record—Summary.
Form E-140.	Monthly Force Condition Summary.
Form E-162.	Hourly Force Requirements.
Form E-166.	Assignments of Hours—Positions.
Form E-167.	Length of Service—Modifying Factors.
Form E-168.	Summary of Force or Schedule Requirements.
Form E-169.	Study of Force Requirements.
Form E-173.	Toll Recording Observations.
Form E-174.	Inward and Through Toll Service Observations.
Form E-175.	Outward Toll Service Observations.
Form E-178	Summary of Toll Service Observations.
Form E-181.	Summary of "A" Operators—Supervisors Work.
Form E-183.	Summary of "B" Operators—Supervisors Work.
Form E-195.	Speed of Answer Tests—Summary.
Form E-200.	Daily Force Record.
Form E-201.	Half Hourly Force Record.
Form E-221.	Plug Count Record—Summary.
Form E-231.	Inward Call Circuit Observations.

[fol. 11773]

Form E-233.	Local Traffic Results.
Form E-245.	Total Day Traffic.
Form E-247.	Miscellaneous Data-Coefficients, etc.
Form E-248.	Relief, Students and Misc. Force.
Form E-249.	Half Hourly Distribution.
Form 250.	Hourly Distribution.
Form E-276.	Transmission Maintenance of Exchange Area Circuits—General Summary Sheet.
Form E-416.	Hourly Peg Count Record 2 P.M.—12N'Ht.
Form E-417.	Hourly Register Readings—Manual.
Form E-418.	Hourly Register Readings—Toll Offices.
Form E-419.	Hourly Register Readings—Machine.
Form E-426.	Local Peg Count.
Form E-424.	Local Traffic Record—By Classes of Service.
Form E-425.	Local Peg Count—Machine Switching Offices.
Form E-426.	Supplementary Local Peg Count.
Form E-427.	Toll Peg Count.
Form E-428.	Hourly Equated Toll Traffic.
Form E-429.	Five Day Summary of Employee Hours.

List of Records As of June 30, 1925—Continued

Name of Record	Title
Form E-431.	Employee Hour Report.
Form E-436.	Monthly Local Traffic Record Preliminary Report.
Form E-437.	Monthly Toll Traffic Record Preliminary Report.
Form E-438.	Monthly Local Toll Traffic Record.
[fol. 11774]	
Form E-440.	Monthly Traffic Report.
Form E-531.	Record of Observations on Service Information and Intercepting Operators' Work.
	Completed Call Report.
	Summary of Inward Service of Non-Observed Offices.
	Summary of Circuit Load Data.
	Use of Toll Line Facilities—% of Time in Use, etc.
	Operators Quarter Cost Report.
Form E-536.	M. S. Observations—Detail Sheet.
Form E-537.	M. S. Observations—Totaling Sheet.
Form E-538.	M. S. Observations—Summary of.
Complaint Record.	A card record of complaints received through the Utilities Commission, showing nature of complaint and manner in which it was disposed of.
Agency Office Record.	A card record of Agency operated offices, showing name of Agent, rate of pay and departmental Classification.
Collection Record.	A card record for each Commercial Area showing collection activities for the area in question.
Collection Results Record.	A series of charts for each Commercial Area showing the results of collection effort for each area.
Commercial Service Survey Record.	A card record of Commercial Service Surveys which have been completed, showing name of subscriber, his business or profession and other data relating to results of the survey.
Accounts Receivable from Connecting Companies—Norther- Division.	Bills and credits, covering interchanged toll and messenger service and other miscellaneous billing together with associated collection data.

[fol. 11775] Name of Record	Description
Accounts Receivable from Wire Using Companies—All Divisions.	Bills and credits covering all miscellaneous general billing, together with associated collection data.
Accounts Receivable from Associated Bell Companies.	Bills and credits covering intercha-ged toll and messenger service, also all miscellaneous billing, together with associated collection data.
Accounts Receivable from State-Wide or Group Directory Advertisers.	Bills and credits covering advertising in Ohio Bell directories, billing, together with associated collection data.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Interest Company Records.	Descriptive information of Interest Companies together with filed data prepared by other departments.
Connecting Company Records.	Descriptive information of Connecting Companies with data accumulated from various sources.
Switching Agreements with Connecting Companies.	Original file of agreements, covering miscellaneous payments to Connecting Companies for switching and relaying toll traffic, testing and patching toll circuits, space occupied and rental of central office facilities.
Special Contract Service Agreements.	Duplicate copy "only" together with filed data covering description of service and rate application.
Record of all effective and cancelled Local and General Exchange Tariffs.	Copies of all tariffs filed with the Commission.
Record of all effective and cancelled tariffs of our Interest Companies.	
Rate History.	Record of all changes in exchange rates.
Commission's Orders.	Record of all Orders and Findings made by the Commission regarding rates, or made in connection with Rate Cases.
P. B. X. Unifications.	Record of the P. B. X.'s unified prior to the General Unification in each exchange.
Exchange Boundaries.	Complete set of maps showing both Base Rate and Exchange Area boundaries.

[fol. 11776]

Free Service.	Record of Exchanges between which Free Service is given.
Commuted Toll.	Record of Exchanges between which Commuted Toll is given.
Complete copy of Ohio Bell Toll Tariff.	This consists of 5 Books. Book No. 1 contains a copy of our Toll Tariff governing the application of Rates and Charges and including Rules and Regulations for Toll Service in the State of Ohio. It also contains a List of Stations, Lists showing classification of Traffic, Table of Standard Rates and Computed Tolls, and a Master Rate Chart. Books No. 2, 3, 4 and 5 contain the Exception Rates for all Ohio Rate Centers.
Complete copy of all cancelled Toll Tariffs.	Five Books, arranged in same manner as Toll Tariff.
Toll Center Record.	Record in book form showing all Toll Centers, Tributaries and Subscribers Stations with their block location designated.
Record of Traffic Classification.	Book form. A record of all Toll Centers arranged alphabetically showing the classification of traffic on Intra-state and Inter-state business.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Toll Center File. (Intra-state) A—Ohio Bell Business. B—A. T. & T. Business.	First Reference Lists for all Ohio Rate Centers, containing exceptions to block rates.
Toll Center File.	First Reference Lists showing exceptions to block rates for border line points in Michigan, Pennsylvania, West Virginia, Kentucky and Indiana.
Rate Center Negatives and Carbon Backed Sheets.	Arranged alphabetically for each rate center, carbon backed copies of First Reference Lists and negatives for printing replacement copies.
Cancelled First Reference Lists.	All cancelled sheets arranged alphabetically, used for tracing all rate changes.
Rate Center File.	Cards, arranged alphabetically showing correct name, and filing number of all rate centers.
[fol. 11777]	
Cancelled Rate Center File.	Cards showing tracer for history of cancellation.
Supplement Card File.	Showing tracer for history and authorization of all Listing Changes.
Replacement Material File.	Record of all new material and replacements sent to field.
Maps.	(a) Maps showing block location of all Ohio Rate Centers. (b) Maps showing boarder line points in Michigan, Pennsylvania, West Virginia, Kentucky and Indiana to which we scale exception rates. (c) Post Route Maps.
Block Rate Charts.	Block rate charts arranged in file alphabetically—(a to y) (a) Charts for new schedule of toll rates. (b) Charts for old schedule of toll rates.
Section Rate Charts.	Sheets to be used in making of Section Rate Charts.
Long Lines Lists of Stations.	A book containing copies of all Long Line Lists of Stations and Supplements thereto.
Other Supplements.	File of Supplements issued by Associate Companies. Independent Lines List of Stations.
Station History.	Station History, by months, for each exchange in The Ohio Bell system.
Station History.	Station History, by months, for each central office in each multi-office exchange.
Station History.	Station History, by years, for each exchange in the Ohio Bell system.
Station History Charts.	Charts showing graphically the number of stations in each exchange by various classes of service. (Not yet complete.)

List of Records As of June 30, 1925—Continued

Name of Record	Description
Station History Charts.	Charts showing graphically the percentage variations in the various classes of service for each exchange. (Not yet complete.)
[fol. 11778]	
Exchange Stati-tics.	Information for each exchange, in the form of a questionnaire, describing the characteristics of each exchange. (Not yet complete.)
History of Connections, Disconnections and Transfers.	History of the number of Connections, Disconnections and Transfers for each exchange, by months.
Station Forecasts.	Copies of Station Development Forecasts for each exchange.
Business Report.	Monthly summary of business conditions in The Ohio Bell territory.
Commercial Surveys.	Copies of Commercial Surveys made for the larger exchanges of The Ohio Bell system.
Commercial Survey Data.	Comparable data, taken from the Commercial Surveys made for the various exchanges in the United States.
Economic Survey.	A study of the Economic conditions in the State of Ohio. Used for population estimates.
Form 48.	Directory Advertising Application. Lists advertising contracted for by subscriber.
Form 396.	Daily record of Directory Advertising Sales.
Form As-1.	Summary of Salesmen's daily report.
Form As-2.	Monthly statement of salesmen's earnings.
Form As-3.	Record of directory advertising spaces sold.
Form As-4.	Monthly summary of allowances and uncollectibles.
Form 576.	Advertising work order report, billing order on State Wide Advertising.
Directory Sales Report.	Directory Advertising net business in books scheduled to close within 90 days or less is a report of advertising sold.
Analysis for #12 report.	This is a record of Directory Advertising contracts, new and renewal for the #12 report.
[fol. 11779]	
Budget of Prepaid Directory Expense.	A record used for the purpose of clearing prepaid Directory Expense into the proper account in accordance with the Uniform System of Accounts.
Analysis of Directory Revenue and Expense.	A record maintained by months for administrative purposes.
Percentage of Increase in Expense Present Year over Preceding Year.	Kept by months for administrative purposes.

List of Records As of June 30, 1925—Continued

Name of Record	Title
Directory Production Schedule.	Record showing schedule of directories effective date of January 1st and applicable to following twelve months.
Directory Copy.	Record of correct directory listings for all subscribers, joint users and extra names.
Advertising Schedule of all books compiled in the Directory Bureau.	Record of all advertisers, space and location. Corrected daily.
Numerical Record of Advertisers, Cleveland.	Record of advertisers, space, location and rate in telephone number order. Corrected daily.
Monthly report of Production and Advertising Sales.	A monthly record of the present status of the Manufacturing schedule of all directories together with report on amount of advertising sold.
Delivery Report.	An analysis of details in connection with the delivery of each directory.
Report of Foreign Directories Sold.	A monthly report of all foreign directories purchased for subscribers in our territory.
Report of Ohio Directories Sold.	A monthly report of Ohio Directories sold to Associated or Independent companies.
Directory Error Report.	Report following the issuance of each directory showing the number of and responsibility for errors.
Central Office Visits.	A record of visitors to all Central Offices maintained for administrative purposes.
Switchboard Demonstrations.	A record of all switchboard demonstrations given for administrative purposes.
Directory Analysis.	A complete detailed analysis of each directory in connection with Sales, Production, Income and Expense, kept for administrative purposes.
[fol. 11780]	
Area Summary Record of Commercial Department Charges.	This includes all expenses—Sundry Disbursements, Interdepartment Transfers and Payroll Classifications by Main Account and Sub-account.
Reconciliation of Summary Disbursement Record.	Summary of voucher totals and reference numbers.
Monthly Analysis Record.	Summarization of total commercial expenses by Divisional areas for comparative purposes.
Billing Record.	For recording miscellaneous Commercial Expenses billed to others.
Final Account Record.	To aid in collection of money due the Company.
Paid Final Bill Record.	Maintained for the purpose of credit information.
Unpaid Final Account File.	Maintained for the purpose of further collection effort on those subscribers whose service has been discontinued.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Uncollectible Account File.	A record of accounts which cannot be collected and have been charged off. Maintained in event subscriber re-applies for service.
Application Card File (1025).	A record divided into two parts namely "active" and "terminated" containing the signed applications for telephone service.
Complaint Record (707).	A record of written and verbal complaints received from subscribers.
Class 'A' Card (1487).	A record of Class A subscribers for credit purposes.
Class 'C' Card (1486).	A record of Class C subscribers for credit information.
Concession File.	A record of service granted at less than scheduled rate for various circumstances.
Toll Ticket File.	Record of toll calls made by subscribers maintained in event of question of charges.
Denied Service Record.	A list of subscribers denied service for non-payment of account.
[fol. 11781]	
Completed Work Order File (615).	A record of work orders which have been completed by Plant Department.
Service Order File (951).	A file of orders issued covering installation or removal of service.
Observation Record.	A record maintained in connection with message use by subscribers.
Pay Station Route Record.	An aid in the collection of Public and Semi-Public stations.
Pay Station Subscribers Record.	A card of record of those subscribers to Public & Semi-Public service.
Key Record.	A record of pay station keys by number to aid in collection of station.
Receptacle Record.	A record of each coin receptacle showing its location.
Daily Record of Collection.	Data showing number of each denomination of coin in receptacle.
Slug Record.	A record of slugs and spurious coins found in pay station receptacles.
Complaint Record.	Record of complaints received from subscribers, or users.
Miscellaneous account record.	Record of miscellaneous accounts unpaid at end of current month.
Accounts Treated.	Summary of subscribers' accounts requiring collection treatment during the current month.
Station Gain and Loss Record.	Record of Monthly Gain and Loss in stations.
Accumulated Station Demand.	Monthly summary of accumulated station demand.
Public Relations Record.	Quarterly summary of daily efforts made to promote public relations.
Station Development Canvass.	Record of service sales efforts.
Connecting Company Collection Report.	Record of amounts paid by Connecting Companies.
[fol. 11782]	
Connecting Company Account Record.	Detail of accounts with Connecting Companies showing debits and credits.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Paid Stub Record.	File of collection stubs covering accounts paid.
Overage and Shortage Record.	For recording cash overages and shortages and adjustments of same.
Unpaid Final Account Record.	Record of subscriber's accounts unpaid at time service is discontinued.
Paid Final Accounts.	Record of subscribers' final accounts paid after having been charged off, held awaiting destruction.
Final Account Index.	Card Index of subscribers' unpaid final accounts.
Toll Claim Record.	Stub Record of requests for reversal of charges to party talked to at distant point over long distance lines.
Class "A" Credit Record.	Record of accounts not receiving regular collection treatment, because of unusual conditions.
Class "C" Credit Record.	Record of accounts that are not allowed credit in excess of one month's charges because of unsatisfactory credit record or other conditions.
Adjustment Record.	Duplicates of all allowance vouchers made on subscribers' accounts for various reasons.
Uncollectible Account Record.	Duplicate of uncollectible final account voucher.
Service Denial Record.	Record of all subscribers whose service is denied on account of non-payment.
Concession Record.	Record of service furnished at concession rates.
Record of Vacant Premise Stations.	For recording location of Vacant Premise Stations.
Private Line Contracts.	Record of service furnished to concerns having private lines.
Special Contracts.	Record of service furnished newspapers and brokers, covering Morse circuits by A. T. & T Co.
Pay Station Sign Record.	Record of signs installed by Plant Department, upon request of Commercial Department.
[fol. 11783]	
Transposition Records.	Showing by pole leads the actual measured distances between poles and the number of poles and anchors.
Detailed Pole Line Record.	Showing by pole leads the traveling routes, pole numbers, height, class and kind of timber.
Detailed Pole Plan Record.	Showing the location, class, height of each pole, number of cross arms and anchors.
Toll Circuit Map.	Showing by pole leads the termination of wire, size, kind, pin positions, method of transposing, drops and cable entrances of all toll circuits.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Transposition Diagrams.	Showing by pole leads the type and location of transpositions on all toll lines.
Toll Cable Diagrams.	Showing for each cable the aerial cable sections, the underground cable sections, together with the size, gauge, length, terminals and fittings.
Toll Circuit Layout Record.	Toll Circuit Layout Record, which consists of one card, 5 x 8 inches, for each Toll Circuit in the state. Each card contains the detailed description of the toll circuit, showing the type and amount of central office equipment, length, gauge and loading of cable conductors, length, gauge and loading of open wire and the transmission equivalent of each separate unit of plant making up the circuit. This information is printed on Form E-285.
Results of Routine Transmission Tests on Exchange Area Circuits.	Results of Routine Transmission Tests on Exchange Area Circuits, which consists of one form E-216 for each central office in the state. The form shows the number and kind of troubles found on each class of exchange area circuit by the use of the transmission measuring set. Each trouble is weighted according to excess of transmission loss and the total loss for the office obtained. From this is figured an index figure used as a comparison against an ideal office. These weighted losses and index figures, are shown on the form for each office.

[fol. 11784]

General Ledger.	
Auxiliary Ledger.	
Journal Entries.	
Securities Record.	Various Classes of Funded Debt.
Monthly Reports.	
Bills Payable and Accounts Payable Record.	Record of Lease Payments and Other Recurring Obligations.
Prepayment Record.	
	Statistical record of revenues and expenses.
	Development of Statistical Charts and Reports for Administrative Purposes.
Securities Record.	Record of notes and Securities held by Company.
Insurance Record.	Record of Value, for insurance purposes, of company property at specific locations, insurance carried, premium paid, etc.
Insurance Expiration Record.	Record of dates of expiration of insurance carried.
Fidelity Bond Record.	Record of Employees Bonded.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Statistical Record.	Statistics regarding insurance and bonds carried, etc.
Record of Inspection.	Inspection Reports as to condition of property for insurance purposes.
Record of Analysis of Payroll Sundry Disbursement and Paystation Commission Refund Accounts.	Recording of reconcilements of Paymasters and Disbursing Cashiers Bank Accounts.
Record of Employee's Automobile Insurance.	Record of Employees Automobiles insured under Employee's Automobile Insurance Plan.
Payroll Record.	Service Records and Payroll Changes.
Tax receipt Record.	Official receipts for Taxes paid.
[No. 11785]	
General Cash Book.	Record of all cash received and disbursed.
Bank Register.	Record of accounts with banks.
Treasurer's Cash Report.	Record of receipts reported to the Division Auditors.
Transfer of Cash.	Record of all funds transferred between banks.
Daily Cash Statement.	Statement of Daily Bank Balances.
Bank Reconcilements.	Monthly reconciliations of bank balances.
Bond Coupon Record.	Record of paid and outstanding bond interest coupons.
Bank Record of Blank Checks.	Inventory of stock of blank checks.
Record of Payroll Account.	Recording transactions involving accounts of Paymasters and Disbursing Cashiers.
Record of Sundry Disbursement Account.	
Record of Paystation Commission & Refund Acct.	
Requisition for Funds.	Record maintained by each of 5 Paymasters and Disbursing Cashiers, of funds requested by Paymaster & Disbursing Cashiers from Treasurer for payrolls and sundry disbursements.
RX 140 Statement of Voucher Checks Issued.	Record of Pay Station Commission & Refund Checks issued by Disbursing Cashiers, maintained by each of 4 Disbursing Cashiers.
Outstanding Pay Station Commission & Refund Checks transferred to Account 165-01.	Record of written off Pay Station Commission & Refund Checks outstanding over five months, maintained by each of 4 Disbursing Cashiers.
Employees Loan Record.	Record of loan payments transmitted to Treasurer of loan fund, maintained by each of 5 Paymasters.
Report of unclaimed wages.	Record of unclaimed checks reported to Auditor of Disbursements, maintained by each of 5 Paymasters.
[No. 11788]	
Report of spoiled or otherwise voided checks.	Record of spoiled and voided checks maintained by each of 5 Paymasters and Disbursing Cashiers.
Outstanding Payroll & Sundry Disbursement Checks transferred to Account 161.	Record of "Written off" Payroll & Sundry Disbursement checks outstanding for two months, maintained by each of 5 Paymasters & Disbursing Cashiers.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Pay Check Transmittal List.	Record of checks delivered to the various departments on payday, maintained by each of 5 Paymasters.
Record of Sundry Disbursement Account.	Monthly Record of Sundry Disbursements, maintained by each of 5 Disbursing Cashiers.
Record of Payroll Account.	Monthly Record of Payrolls paid, maintained by each of 5 Paymasters.
Record of Paystation Commission & Refund Accounts.	Monthly Record of Commissions & Refunds paid, maintained by each of 4 Disbursing Cashiers.
RN-141—Lost Check Report.	Record of lost Pay Station Commission Checks on which duplicates have been issued, maintained by each of 4 Disbursing Cashiers.
Payroll payments in advance of payday.	Summary of voucher payments in advance of payday, maintained by each of 5 Paymasters.
Memorandum for Voucher.	Record of forms issued requesting new checks to cover ones which have been written off, maintained by each of 5 Paymasters & Disbursing Cashiers.
Surety Bond Record.	Record of Bonded employees, maintained by each of 5 Paymasters & Disbursing Cashiers.
Check Record.	Record of blank checks received from Treasurer, maintained by each of 5 Paymaster- and Disbursing Cashiers.
Cash Advance Record.	Record of cash advances issued to employees maintained by each of 5 Disbursing Cashiers.
Summary of Sundry Disbursement Reports.	Records of forms and vouchers sent to Auditor for Credit, maintained by each of 5 Disbursing Cashiers.

[fol. 11787]

Minute Books.	Minutes of Meetings of Stockholders and Directors.
Estimate Register.	Record of Estimates approved by Directors and Executive Committee.
Destruction of Record Certificates.	Original authority and certificate of destruction of all forms, records, etc. destroyed in accordance with Interstate Commerce Commission Regulations.
Record of Documents.	Index of all Documents on File in Secretary's Office.
Expiration Record.	Dates of expiration of documents in Secretary's file.
Stock Ledgers.	For recording holdings of stock of the Company.
Register of Transfers.	For recording transfers of stock from one holder to another and from which transactions are posted to stock ledger.

List of Records As of June 30, 1925—Continued

Name of Record	Description
Dividend Orders.	Dividend orders, addresses and signatures of stockholders.
Stock Certificate Receipts.	For preserving a numerical record of signed receipts for stock certificates issued.
List of Stockholders.	Record of stockholders, geographically arranged.

[fol. 11788] The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, etc—Continued

List of Accounting Records as of June 30, 1925

I. Asset Accounts

Class	Number
(a) Permanent and Long Term Investments	71
(b) Working Assets	57
(c) Accrued Income Not Due	4
(d) Deferred Debit Items	56
(e) Corporate Deficit	1

II. Liability Accounts

(a) Stock	6
(b) Long Term Debt	6
(c) Working Liabilities	39
(d) Accrued Liabilities Not Due	26
(e) Deferred Credit Items	20
(f) Fixed Capital Reserves	57
(g) Corporate Surplus	2

III. Fixed Capital Accounts

(a) Intangible Capital	3
(b) Right of Way	5
(c) Land & Buildings	2
(d) Central Office Equipment	5
(e) Station Equipment	7
(f) Exchange Lines	10
(g) Toll Lines	7
(h) General Equipment	14
(i) Interest During Construction	1

[fol. 11789]

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Class	Number
(j) Undistributed Construction Expenditures	1
(k) Unappraised Property Purchased or Sold	3
IV. Income Account	
(a) Operating Income	6
(b) Nonoperating Revenues	13
(c) Nonoperating Revenue Deductions	4
(d) Deductions from Gross Income	17
(e) Disposition of Net Income	6
V. Corporate Surplus or Deficit Account	
(a) Credits	2
(b) Debits	8
VI. Operating Revenue Accounts	
(a) Exchange Service Revenues	9
(b) Toll Service Revenues	10
(c) Miscellaneous Operating Revenues	9
VII. Operating Expense Accounts	
(a) Maintenance Expenses	130
(b) Traffic Expenses	75
(c) Commercial Expenses	68
(d) General and Miscellaneous Expenses	62
VII. Clearing Accounts	
Total Clearing Accounts	123

[fol. 11790] List of Specifications as of June 30, 1925

Chief Engineer's Bulletin Number	Title
41	Wiring of Buildings for Telephone Service.
76	Wiring of Groups of Subscribers' Stations.
82	Methods of Providing Bell and Coin Box Grounds.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Chief Engineer's Bulletin Number	Title
515	Telegraph and Telephone High Voltage Power Plant.
517	Portable Emergency Charging Sets.
518	Adjustment of Western Electric Co. Type Relays and Message Registers.
519	Telautograph Equipment.
516	550-C P. B. X. Switchboards—Supplementary Information.
520	550—C P. B. X. Switchboards—Recording of #52 Transmitter Arms.
521	Protection—Location of Bonds, Grounds and Insulating Joints in Aerial and Underground Cables.
522	Special Adjustments for Western Electric Type Relays and Message Registers.
523	Changes in design and rating of Mercury Arc Rectifiers.
524	P. B. X. Long Trunks and Sations.
526	Private Telephone Lines for Telegraph Companies.
527	P. B. X. Battery and Generator Supply.
528	P. B. X. Tests prior to and After Cut-Over—Manual Step-by-Step Central Office Equipment.
529	P. B. X. Night Connections and Patching Cords—Machine Switching Central Office Areas.
531	Order Receiving and Intercepting Turret Arrangements.
532	Special Signalling Arrangements with Subscribers Stations.

[fol. 11791]

[illegible]	Conference Circuit Arrangements for P. B. X's.
[illegible]	Subscribers' Sets—Arrangements for Extra Receivers with Desk Stands.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Chief Engineer's Bulletin Number	Title
535	Acceptance Tests and Routines—Machine Switching P. B. X. Equipment.
536	Chief Operator's Turret for Order Turret Installations.
537	Subscribers' Multiple Line Cabinets.
538	Summary of Supervisory & Recall or Rering features with C. O. Trunk Connections of various types of P. B. X's.
581	P. B. X. Circuits.

"W" Drawing No.	Title
86	Aluminum Cable Tag.
234	Standard Wire Moulding.
237	Ground Strip for Building Terminals.
516	"C" Toggle Bridle Ring.
566	Wood Block.
567	Ground Wire Moulding.
631	Wood Grading Stake.
933	Notched Bonding Ribbon.
945	Marking Strip.
1002	4" Sewer Pipe Bend with 12" radius.
1003	Fanning Strip for Use with No. 1 Connecting Blocks.
1004	Fanning Strip for Use with No. 10 Connecting Blocks.
1005	Fanning Strip.
1006	Fanning Strip for Use with No. 1079-AP Protectors.
1007	Flush Wall Building Terminal—16 pair.

[fol. 11792]

1008	Flush Wall Building Terminal—26 pair.
97	Cast Iron Strainer.
551	Drift Plug.
583	Sleeve Soldering Copper.
591	Solder Ladle.
592	Manhole Cover Bar.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

"W" Drawing No.	Title
615	Plug Screw Driver.
616	Frame Jumper Rod.
618	Wire Coil Strap.
619	Spudger.
622	Barricade Support.
623	Transmitter Screw Driver.
626	Multiple Soldering Copper.
628	¼" and ⅜" Ringer Wrench.
629	Wire Puller.
900	Conduit Type Cable Bender.
920	Swaging Tool.
935	Thickness Gauge.
948	Test Mandril for Multiple Tile.
	Test Mandril for Single Tile.
1000	Expander for Chicago Expansion Bolts.
1001	Duct Thimble.
1009	Knob Screw Driver.
1011	Platform Support Board.

[fol. 11793]

"WI" Drawing No.	Title
70	502 Universal Insulator Support.
3	Pole Crutch.
8	Asphalt Cutter.
	Spud Tongs.
	Concrete Spud.
11	No. 1 Danger Signal Flag.
12	" 2 " " "
24	Ferret.
25	Copper Sleeve Container—Small.
26	Hand Test Set Carrying Strap.
27	Multiple Cable Strap.
28	Chopping Axe Guard.
29	Linemen's Striking Hammer.
30	Drilling Hammer.
31	Leather Test Board.
2	Adjustable Manhole Shield.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

"WI" Drawing No.	Title
33	Barricade Board.
34	Tunneling Bar.
36	Bit Carrying Case.
40	Safety Sling.
41	Shellac Set.
42	Cable Tongs.
44	Conduit Carrier.
46	Telescoping Tent Pole.
47	Mandril for Cleaning Sewer Pipe.
52	Bonding Cord.

[fol. 11794]

52	Bonding Cord.
57	Identification Cardcase.
58	Shoulder Strap.
59	Tarpaulin 4′ x 6′.
61	Soldering Copper Holder.
62	Tarpaulin 4′ x 6′.
63	Tin Tunnel with Strainer 4″.
65	Danger Signal Flag Support.
72	Container for Prefix Stamp Outfit.
73	Container for Prefixes.
75	Cable Bending Strap.
76	Frame Soldering Copper.
82	Sliding Shop for Cable Cars.

"WL" Drawing No.	Title
19	Ironwork for Double Deck Loading Manhole.
63	Weatherproof Terminal Box.
48	Copper Sleeve Container—large.
49	Cord Carrying Case.
50	Carbolineum Can.
52	Installer's Tool Bag.
54	Hand Cart.
55	Strand Reel Cart.
56	Rope Reel Cart.
61	Mechanics Stepladder.
62	Stencil Case.
76	Steel Form for Setting Poles.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

[fol. 11795]

"WM" Drawing No.	Title
1	Furnace Safety Shield.
9	Installer's Apron.
10	Tree Trimmer Handle.
11	Material Bag.
12	Drip Pan.
13	Linemen's Striking Hammer.
18	Mandril for Cleaning Conduit.
19	Soft Cable Dresser.
20	Hunter's Axe Guard.
23	Tool Box.
25	Bit Roll.
26	Installer's Tool Roll.
27	Repairmen's Tool Roll.
28	Loading Skids.
33	Manhole Lighting Set.
35	Drawknife Guard.
37	Vertical Manhole Skid.
38	Manhole Roof Skid.
39	Bush Hook Guard.
43	Cable Paster Box.
55	Shoe Type Cable Bender.
56	Cablemen's Platform.

[fol. 11796] List of Printed Forms as of June 30, 1925

Form Number	Title
1	Check Form—No. 92 Jack.
1-A	Toll Ticket-Out.
1-A	Toll Ticket-Out-White—Printed in Red Ink.
1-B	Toll Ticket-In.
1-C	Toll Ticket-Relay.
1-D	Toll Ticket-Call Order.
1-E	Toll Ticket-Report.
2-F	Toll Ticket-Two Number.
2	Check Form—No. 49 Jack.
4	Memorandum Ticket.
3	Commercial Memorandum.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
5	Report of Discrepancy in Payroll Payment.
6	Final Bill Transmittal Notice.
7	Summary of Speed of Answer Tests.
8	Daily Pole Yard Report—Northern Div.
9	Daily Change Cable Pair Report.
10	Form Letter from Sec'y. Employee's Benefit Committee on Benefit Plan.
11	Total Outward Free Service Calls.
12	Final or Suspended Accounts Ledger Summary.
13	Annual Inventory—Tools—Maintenance.
13-1	Annual Inventory—Tools—Maintenance.
13-2	Annual Inventory—Tools—Maintenance.
13-3	Annual Inventory—Tools—Installation.
13-4	Annual Inventory—Tools—Installation.

[fol. 11797]

13-5	Annual Inventory—Tools—Line Construction.
13-6	Annual Inventory—Tools—Line Construction.
13-7	Annual Inventory—Tools—Subway Construction.
13-8	Annual Inventory—Tools—Subway Construction.
13-9	Annual Inventory—Tools—Cable Construction.
13-10	Annual Inventory—Tools—Cable Construction.
13-11	Annual Inventory—Tools—Handbooks.
13-12	Annual Inventory—Tools—Check Sheet.
13-13	Annual Inventory—Tools—Blank.
14	Ruled Letter Head.
15	Letter Head—Cleveland Commercial Offices.
16-B	Trouble Report—Manual Offices.
18-A	Credit Memorandum.
19	Numerical Record.
20	Report of Permanents—Machine Switching Office.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
21-A	Miscellaneous Bills.
22	Application for Employment—Accounting Dept.
24	Stationery Requisition.
25-A	Supplies Requisition.
26	Purchase Order.
26-1	Purchase Order.
27	Authority for Local Purchase.
27-1	Authority for Local Purchase.
30	Order Record Sheet.
31	Blue Print Order.
33	Time and Material Report.
35	Workman's Identification Card.

[fol. 11798]

36	Maintenance Order.
37	Peg Count Card.
39	Theodore N. Vail Medals—Committee of Award.
41	Prepay Instruction Card No. 50 Type Pay Station.
42	Message Register Record.
43	Correction of Sundry Disbursement Report.
44	Car Fare Report.
45	Repairman's Record.
46	Counter Check.
48	Directory Advertising Application.
49	"B" Board Trunk Equipment.
50	Pay Station Report.
51-A	Employees Service Record.
52-1	Time Report (Original).
52-2	Time Report (Duplicate).
53-1	Daily Time Report—Line Forces (Original).
53-2	Daily Time Report—Line Forces (Duplicate).
54-1	Daily Time Report—Cable and Conduit Forces (Original).
54-2	Daily Time Report—Cable and Conduit Forces (Duplicate).

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
55	Toll W. C. Record of Total Line Failures.
56	Cable Test Bureau—Data Sheet.
57-A	Labor Distribution Summary.
57-1-B	Labor Distribution Summary.
57-2-A	Labor Distribution Summary.
57-3-A	Labor Distribution Summary.
57-4-A	Labor Distribution Summary.
57-5-A	Labor Distribution Summary.

[fol. 11799]

58	Right of Way Permit.
58-1	City Right of Way.
58-2	Permit Rural Toll Line.
60	Plant Department Pay Roll.
61	Distribution of Station Repairmens Expenses (Cleveland only).
62	Ruled Summary Sheets.
63-1	Collectors Report on Coin Box Collections (original).
63-1	Collectors Report on Coin Box Collections (Duplicate).
64-1	Daily Report of Street Pavement Opened (Original).
64-2	Daily Report of Street Pavement Opened (Duplicate).
67	Schedule of Employees.
68	Numerical Record—Multi Party.
69-A	Report of Motor Vehicle Usage.
70-1	Gasoline, Oil and Kerosene Ticket (Original)
70-2	Gasoline, Oil and Kerosene Ticket (Duplicate).
72	Construction Dept. Daily Dispatch Sheet.
73-A	Commencement and Completion Notice.
78	Statement—Long.
81-1	Junk Bid (Original).
81-2	Junk Bid (Duplicate).
81-3	Junk Bid (Triplicate).
81-4	Junk Bid (Quadruplicate).
81-5	Junk Bid (Quintuplicate).

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
82	Register Readings.
83-1	Returned Material Notice and Credit Memo. Original—Pink.
83-2	Returned Material Notice and Credit Memo. Duplicate—Blue.

[fol. 11800]

83-3	Returned Material Notice and Credit Memo. Triplicate—Manila.
84-4	Returned Material Notice and Credit Memo. Quadruplicate—White.
84	Sub-Warehouse Requisition—Station Installation Material.
84-1	Sub-Warehouse Requisition—Maintenance Material—Central Office.
84-2	Sub-Warehouse Requisition.
84-3	Sub-Warehouse Requisition—Maintenance Material—Outside Central Office.
84-4	Sub-Warehouse Requisition—P. B. X. and Equipment Installation Material.
84-5	Sub-Warehouse Requisition—Maintenance Material—Outside of Central Office.
85	Sub-Warehouse Returned Material Report.
86	Exception Ticket.
87	Check Report of Toll Business.
88	Notice of Reassignment.
89	Changed Number & Discontinued Subscribers Record.
90	Classification of Stations.
91-A	Special Billing Information.
93	Check Ledger Sheet.
94	Label for Packages.
95	Cloth Reward Sign.
97	Proof of Toll Billing.
98	Real Estate Record.
99	Property Permit for Construction.
100	Requisition for Funds.
101	Change of Number Report.
[illegible]	Manila Memorandum.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

[fol. 11801]

Form Number	Title
103-1	Garage Parts Requisition (Original).
103-2	Garage Parts Requisition (Duplicate).
104	Correspondence Charge.
105-B	Statement of Trouble—Monthly.
105-1-A	Statement of Trouble—Elapsed Time—Monthly.
105-2-A	Statement of Trouble for Machine Switching Offices.
106	Record of Wages Due.
107	Switchboard Trouble Ticket.
108	Cable Change Order.
109	Operators Reference Report.
110-1	Tool Ticket—(Original—Blue).
110-2	Tool Ticket—(Duplicate—Pink).
111	Cable Facility Notice.
112	Panel & Jack Record—(80 Jack).
112-1	Panel & Jack Record—(120 Jack).
113	Change Telephone Number Notice.
114	Pay Station Attendants Report of Local Calls.
116	Record of Collection of Accounts.
119	Sunday or Holiday Assignment.
121	Attachment Application—Cleveland Electric Illuminating Co.
122	Locker Combination.
123	Special Coin Box Collection Sheet.
126	Record of Delayed Calls—Circuit Connections.
127	Construction Gang Performance Report.
128	Record of Receipt for Transportation of Supplies Sent to W. E. Co.

[fol. 11802]

129	Sticker—Message Rate Tickets to Auditor—Cleveland.
130	Summary of Gang Hours.
131	Attachment Application—Miscellaneous

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
132	Equipment Trouble Ticket—Step by Step Office.
133	Terminal Order.
134	Voucher Front.
136	Request to Reread Message Registers.
137	Toll Billing Verification Report.
139	Detail for Refund Voucher Check.
140	Statement of Voucher Checks Issued.
141	Lost Check Report.
146	Newspaper Clippings.
147-1	Tube and Casing Repair Order (original).
147-2	Tube and Casing Repair Order (Duplicate)
150	Plant Dept. Order Memorandum.
151	Concession Authority.
152	Divisional Report of Overhead Expense.
153-B	Daily and Cumulative Observation Record.
154	Daily Report—New Employees—Traffic.
157	Gummed Label for Mailing.
158	Cable Advice.
159	Memorandum with Space for Reply.
160	Message Rate Record.
161	Monthly Statement.
162	Exempt Material—Disbursement Ticket.
163	Material Transfer Report.

[fol. 11803]

164	Six Column Ruled Paper.
165	Summary of Completed Orders.
166	Report of Principal Items.
167	Visiting Supervisors Report.
168	Notice to Chief Operator.
169	Analysis of Classification.
171	Record of Pay Station Commissions and Refund Voucher Checks.
172	Outstanding Pay Station and Refund Checks Transferred.
[illegible]	Record of Commission and Refund Account.
[illegible]	P. B. X. Battery Report.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
175	Record of Telephone or Other Service Furnished in Return for Rights and Privileges.
176	Record of Assorting Message Rate Tickets.
177	Notice to Subscriber—of Number Change.
178-A	Letter Head Employment Department Cleveland.
179	Sunday and Holiday—Assignment Tricks and Days off.
180	Record of Delayed Call Circuit Connections.
181	Answering Jacks and Circuit Fill Details.
182	Daily Statement of Toll Line Troubles.
183	Summary of Gang Hours—Cable Splicing Forces.
184	Peg Count Record.
185	Equipment Record.
186	Circuit Record.
187	Reference Report.
188-A	Trunk Order.

[fol. 11804]

189	List of Employees Leaving Service.
190	Inspection Report of Attachments on Poles.
191	Statement of Toll Line Business.
191-1	Statement of Toll Line Business.
191-2	Settlement of Interchanged Toll Business.
191-3	Settlement of Interchanged Tolls.
192	Repeated Trouble Report.
193-A	Students Record.
193-1	Students Record—Continued.
194	Receipt of Loan—Umbrella or Overshoes.
195-A	Numerical Record.
195-1	Companion Sheet to Numerical Record.
196	Balances in Prepayment Accounts.
196-1	Prepaid Directory Expense.
197	Letter Head—Vice President and Gen'l. Manager.
198	Letter Head—Sec'y. Employees' Benefit Fund Committee.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
199	Cash Account.
200	Letter Head—Cleveland—Fifth City.
201	Form Letter—Request for Directory.
203	Request and Receipt for Document.
204	Letter Head—Accounting Dep't.
205	Report of Cable Pairs in Use.
206	Undernoted Changes to be Made on Account.
207	Special Connect Order.
207-1	Report on Special Connect Order.
208	Report on Construction of Special Contract Service Terminal.

[fol. 11805]

209	Special Contract Service Terminal.
209-1	Report on Special Disconnect Order.
210	Disconnection Advice.
211	Managers Request for Directory.
212	Routing Chart.
213	Main Food Supply.
214	Daily Conduit Yard Report.
215-1	Claim on W. E. Co.
215-2	Claim on W. E. Co.
215-3	Claim on W. E. Co.
215-4	Claim on W. E. Co.
216	Statement of Business-Connecting Companies.
216-1	Statement of Business-Connecting Companies Recapitulation.
217	Report of Insulation Resistance Tests.
218	Cable Change Sheet.
219	Receipt for Service Application Card.
220	Release Form.
221	Thirty-two Column Ruled Paper.
222	Physicians Certificate.
223-1	Report on Disability Case.
[illegible]	Surgeons Primary Report of Personal Injury.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
226	Surgeons Supplemental or Final Report of Personal Injury.
227	Monthly Analysis of Overhead Expense.
228	Clearance of Overhead Expense.
229	Intermediate Distributing Frame Transfers.

[fol. 11806]

230	Reconnecting Charge.
231	Requisition and Receipt for Postage.
235	Loan Record.
236	Half Hourly Peg Count Record.
237	Statement in Connection with Fixed Capital.
238	Statement in Connection with Fixed Capital.
239-1	Garage Supplies—Disbursement Report (Original).
239-2	Garage Supplies—Disbursement Report (Duplicate).
239-3	Receipt for Garage Supply Disbursement Report.
240	Report on Delayed Orders.
241	Line Numbers Available for Assignment to New Circuits.
242	Facility Request.
243	Circuit Estimate.
244-A	Delayed Order Notice.
245	Summary of Gasoline Car Service.
246	Forwarding Slip.
247	Telephone and Telegraph Facility License.
248	Report of High Tension Crossing.
249	Report of Proposed Foreign Wire Construction.
250	Report of Proposed Wire Contact Construction.
251-A	Monthly Report of Crossings, Parallels and Conflicts.
252	Classified Station Report.
253	Commercial Order—Wire Chief—Accounting.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
253-1	Commercial Order—Chief Operator.
253-2	Commercial Order—Directory Information.

[fol. 11807]

253-3	Commercial Order—Workman.
253-4	Commercial Order—Installation.
253-5	Commercial Order—Equipment File.
253-6	Commercial Order—Reference.
254	Panel and Jack Record—Blank.
255-1	Garage Supplies—Recovery Report—Original.
255-2	Garage Supplies—Recovery Report—Duplicate.
255-3	Receipt for Garage Supply Recovery Report.
256	Index Card.
257	Distribution of Depreciation Expense—General Stable and Garage Equipment.
258	Subscribers Trouble Ticket.
258-1	Subscribers Trouble Ticket—Monthly.
259	Distribution of Depreciation Expense for Account 264-02.
260	Record of Proceedings.
261	Letter Head—Director of Instruction.
262	Official Telegram.
263-A	List of Bills Forwarded.
264	Auditor's Request for Verification.
265	Report of Pension, Disability Benefit and Death Benefit Payments.
266	Letter Head—Division Plant Sup't.—Western Division.
267	Cost Analysis.
268	Monthly Comparative Cost Statement—Repair Charges.
269	Monthly Comparative Cost Statement—Repair Charges.
270	Receipt for Coupon Book.
271	Coupon Book Disbursement Report.
272	Vehicle Rental Authorization.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

[fol. 11808]

Form Number	Title
273-1	Toll Claim—Request for Report.
273-2	Toll Claim—Request for Report.
274-1	Bill of Lading—Original.
274-2	Bill of Lading—Duplicate.
274-3	Bill of Lading—Triplicate.
275	Notification of Benefit Payment.
276	"A" Swbd. Face Equipment.
277-1 & 2	Rented Vehicle Voucher—Original & Duplicate.
278-A	Toll Traffic Rating.
279	Letter Head—Div. Com'l. Supt.—Eastern Div.
280	Discrepancies Between SWBD and Records.
281	Summary of Motor Vehicle Hours in Service Mileage and Hours Idle Due to Repairs.
282	Letter Head—Div. Com'l. Supt.—Western Div.
283	Letter Head—Div. Com'l. Supt.—Southern Div.
284-A	Distribution Summary.
284-1-A	Distribution Summary.
284-2-A	Distribution Summary.
284-3-A	Distribution Summary.
284-4-A	Distribution Summary.
284-5-A	Distribution Summary.
284-6-A	Distribution Summary.
285	Six Column Ruled Paper.
286	Daily Cord Test.
287	Sundry Disbursement Report.
288	Summary of Sundry Disbursement Reports.

[fol. 11809]

289	Summary of Wiring Units.
290	Summary of Wiring Units Exchange Circuits.
291	Monthly Report Overhead and Supply Expense.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
292-1	Statement of Toll Business.
292-2	Statement of Toll Business.
292-3	Statement of Toll Business.
293	Six Column Ruled Paper—Dollars and Cents.
295	Central Office Instructors Notes.
296	Summary of Information Operators Work.
297-A	Central Office Instructors Notes Intercepting Operators.
298	Summary of Intercepting Operators Notes.
299	Journal Entry—Plant Displaced and Salvage.
300	Monthly Plant Mileage Report.
301	Physical Examination—Men.
302	Substitute Voucher.
303	Request for Physical Examination.
304-A	Report of Accident to Person Not an Employee.
305-A	Report of Damage to Property of Others.
306-A	Report of Damage to Property of Company.
307-A	Release.
308	Statement (In connection with Claims).
309	Monthly Progress Report—Estimates.
310	Lease—Unimproved Property.
311	Lease—Improved Property.
313-A	Rent Payment Report.

ol. 11810]

314	Rents Receivable Report.
315	Letter Head—General.
316	Gain and Loss Report.
317	Plant Dept. Station Report.
319	Reconciliation of Sundry Disbursement Report.
320	Value of Supplies—Motor Vehicles, etc.
321-A	Pay Roll Change Report.
322	Delegation of Authority.
323-A	Payroll—General.
[illegible]	Request for Authorization for Deputy.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
325	Half Tag.
327	Journal Entry.
328	Division Summary.
329	Employees Service Record.
330	Form Letter—EBFC.
331	Form Letter—EBFC.
332	Form Letter—EBFC—Loan Committee.
333-A	Report of Replacing Checks.
334	Toll Service Memorandum.
335	Building Pass—Trip.
336	Unclaimed Wages Advice.
337	Report of Unclaimed Wages.
338	Report of Spoiled or Otherwise Voided Checks.
339	Outstanding Checks Transferred.
340	Pay Check Transmittal List.
341	Summary of Voucher Payments in Advance of Pay Day.

[fol. 11811]

342	Record of Sundry Disbursement Account.
343-1	Application for Leave of Absence.
343-2	Grant of Application for Leave of Absence.
343-3	Copy of Application for Grant of Leave of Absence.
343-4	Notification of Leave of Absence.
344-B	Report of Maintenance Expenditures and Budget Comparison.
345-A	Record of Directory Advertising Sales.
346	Report of Classification of Payroll.
347	Monthly Record of Line Insulation and Resistance.
348	Monthly Report of Supply Expense.
349	Monthly Report of Garage Expense.
350	Monthly Report of House Service Expense.
351	Tally Sheet for Speed of Service Report.
352-A	Summary of Employee Hours.
354	Monthly Report of Leased Line Service.
355	Material Price Record.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
357	Employees Plan of Representation.
358	Employees Plan of Representation.
359	Employees Plan of Representation.
360	Employees Application for Loan.
360-1	Promissory Note.
361	Traffic Check Sheet.
362	Cutover Sheet.
363	Letter Head—Division Commercial Sup't. Northern Division.
364	Detail Distribution.
365	General Ledger Sheet.
365-1	General Ledger Sheet.

[fol. 11812]

367	Distribution Summary.
368	Record of Pay Checks Drawn on Bank.
368-1	Analysis of Bank Accounts.
369	Pick Up Order.
370	Application for Employment—Male.
371	Time Report—Large.
371-1	Time Report—Small.
372	Shipping Tag.
373	Report of Classification of Payroll.
375	Weekly Time Report.
375-1	Semi-Monthly Time Report.
377	Record of Pay Checks.
378	Payroll.
379	Tire Change Ticket.
380	Form Letter—EBFC.
381	Summary of Newspaper Clippings.
382	Summary of Payroll Classification.
384	Special Work—Authorization (Inside Wire).
385	Estimate of Construction Charges.
386	Requisition for Directory.
387	Directory Invoice.
388	Aerial Cable and Subscriber Loop Check.
389	Daily Car Report.
[illegible]	Multiple Marking Jack Per Station.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
392	Multiple Marking Jack Per Line "JWRM".
393	Multiple Marking Jack per Line "WJRM".
394	Toll Circuit Report.

[fol. 11813]

395-A	Directory Advertising Charge Back Report.
397	Trouble Reporting Sheet.
398-A	Custom Work Authorization.
399	Loan Committee Receipt of Former Payment.
400	Form of Receipt—Loan Committee.
402	Drivers Daily Log Sheet.
403	Alphabetical Index.
404	Numerical Index.
405	Statement of Unpaid Acct's.
406	Answering Jack Record.
406-1	Answering Jack Record.
407	List of Employees Leaving Service or Transferred.
408	Cross Section Paper.
408-1	Cross Section Paper Imperial Tracing.
408-2	Cross Section Paper Economy Transparent.
409	Record of Payroll Account.
410	"B" Board Trunk Equipment.
411	"A" Board Adjustments.
412	Speed of Service Report—N. C. Call Orders.
413	Speed of Service Report—B. Y. & N. A. Call Orders.
414	Speed of Service Report—W. H. at the T. T. Co.
416	Record of Stations by Class of Service.
417	Record of P. B. X. Service.
418	"B" Swbd. Face Equipment.
419-1	Advertising Order.
419-2	Advertising Order.
419-3	Advertising Order.

[fol. 11814]

420	Traffic Record-Training Dept.
422	List of Offices.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
424	Service Button—Eligibility List.
425-1	Material Disbursement Report—Original.
425-2	Material Disbursement Report—Duplicate.
425-3	Material Disbursement Report—Triplicate.
426-1	Material Recovery Report—Original.
426-2	Material Recovery Report—Duplicate.
426-3	Material Recovery Report—Triplicate.
427	Form for Sub-Contractors.
428	Form for Sub-Contractors.
429	Summary of Payroll Changes.
430	Seven Column Ruled Paper.
431	Telco Paper—Favor Bond No. 16-White-Pink-Canary-Golden Rod-Blue-Green Blue.
432	Telco Paper—Guide Ledger No. 24.
433	Telco Paper—Guide Ledger No. 24.
434	Telco Paper—Favor Bond No. 13.
435	Telco Paper—Favor Bond—Punched 4¼" L. No. 13.
436	Telco Paper—Blue Print No. 13.
437	Telco Paper—Blue Print No. 13.
438	Telco Paper—Favor Bond No. 20.
439	Telco Paper—Message Bond No. 13.
440	Telco Paper—Message Bond Punched 7" No. 13.
441	Telco Paper—Message Bond No. 16-White-Pink-Canary-Golden Rod-Blue-Green.

[fol. 11815]

442	Telco Paper—Message Bond—Punched 7" No. 16.
443	Telco Paper—Message Bond No. 20.
444	Telco Paper—Writing Nos. 16 and 20.
445	Telco Paper—Manila (2nd Sheets).
446	Telco Paper—X Bond No. 9.
447	Telco Paper—Favor Bond—Punched 7" No. 20.
448	Telco Paper—X Bond No. 9.
449	Telco Paper—Onion Skin No. 8.
450	Telco Paper—Favor Bond No. 13.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
451	Record of Sub License Business.
452	Time Report—Semi-Monthly.
453-A	Distribution of Expenditures—Traffic.
454-A	Non-Exempt Inventory Summary.
455	Poster-Telephone Cable to Extend your Service.
456	Poster-Telephone Plant to Extend Your Service.
457	Traffic Supervising Report.
458	Register Readings.
459	Commercial Order—Fan Fold.
460	Employees Expense Statement.
462	"Work to be Done"—Report.
463-A	Lineman's Trouble Report.
465	"B" Board Circuit Grouping.
466	Summary of Numerical Record.
468	American Bell Instrument Report.
469	Instrument Ledger.
470	Instrument Summary.

[fol. 11816]

471	American Bell Instrument Summary.
472	Monthly Summary.
473	Record of Toll Business over Lines of Former Ohio State Telephone Co.
475	Letter Head—Office of Secretary and Treasurer.
476	Report of Force Losses.
477	Traffic Dept. Trouble Report.
478	Toll Service Observers Request for Ticket.
479	Agency Operating Agreement.
480	Recommendation Concerning Agency Operation.
481-A	Auditor's Verification Statement.
482	Connector Terminal Record.
483	Subscribers' Numbers Available for Assignment.
484	Terminal Groups Working.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
485	Connector Terminal Assignment to Intercepting Trunks.
486	Primary Line Switch Record.
487	Primary Line Switches Available for Assignment.
488	Primary Line Switches Group.
489	Secondary Line Switch Record.
490	Selector Record.
491	Selector Multiple Record.
492	Out Trunk Switches.
493	Record of Incoming Trunks.
494-1	Summary of Messages—Report of Charges and Telegrams.
494-A	Summary of Tolls and Telegrams—Billed and Unbilled.
495	Record of Verbal Complaint.

[fol. 11817]

496	Tag—"Special Attention"—Gummed (Red).
498	Bill of Sale (Northern Division).
499	Relief Schedule—Traffic.
500	Catalogue of Office Supplies.
501-A	Catalogue of Printed Forms.
506	Letter Head—Same as Form 315, No. 13 Favor Bond.
507	Accounting Dept. Estimate Record.
508	Thirteen Column Ruled Paper.
513	Analysis of Prepaid Directory Expenses.
514	Morning Report of Trouble.
515	Record of Unearned Revenue.
516	Cash Disbursements.
517	Statement of Balances.
519	Letter Head—General Counsel.
520	Letter Head—Counsel.
521	Budget for Prepaid Directory Expense, Account 132.
[illegible]-A	Distribution of Expenditures—Commercial.
[illegible]-1	Distribution of Expenditures.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
523	Peg Count Check Record—Summary.
524-1	Journal—White.
524-2	Journal—Canary.
525	Summary by Areas of Commercial Dept. Charges.
525-1	Summary by Areas of Commercial Dept. Charges.
525-2	Summary by Areas of Commercial Dept. Charges.
525-3	Summary by Areas of Commercial Dept. Charges.
525-4	Summary by Areas of Commercial Dept. Charges.
525-5	Summary by Areas of Commercial Dept. Charges.
529	District Safety Committee to Reply to Safety Suggestions.

[fol. 11818]

530	Reporting Unsafe Practices of Hazardous Plant Conditions.
531	Tag for Attachment to Defective or Worn Out Tools.
532-A	Letter Head—General Superintendent of Traffic.
536-1	Estimate of Future Force Requirements.
538	List of Accounting Areas—Northern.
538-1	List of Accounting Areas—Southern—Sheet No. 1.
538-2	List of Accounting Areas—Southern—Sheet No. 2.
538-3	List of Accounting Areas—Eastern—Sheet No. 1.
538-4	List of Accounting Areas—Eastern—Sheet No. 2.
538-5	List of Accounting Areas—Western.
538-6	List of Accounting Areas—Blank.
540	Letter Head—General Commercial Superintendent.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
542	Gummed Label "From O. B. T. Co. to ——."
543	Monthly Analysis of Toll Line Troubles.
544	Foremen's Daily Advance Report.
545	Daily Exchange Order Status Report.
546	Dispatchers' Daily Order Status Report.
548	Report of Power Line Parallels and Conflicts.
549	Summary of Panel and Jack Record.
550	Answering Jacks Required for Assignment.
551	General Release.
552	Messenger Service Ticket.
553	Summary by Areas of Charges and Credits (plain).
553-1	Summary by Areas of Charges and Credits.
553-2	Summary by Areas of Charges and Credits.
553-3	Summary by Areas of Charges and Credits.

[fol. 11819]

553-4	Summary by Areas of Charges and Credits.
553-5	Summary by Areas of Charges and Credits.
553-6	Summary by Areas of Charges and Credits.
554	Temporary Assignments to be changed.
555	Invoices for Approval.
556	Note of Directory Error.
558	Equipment Data for use in Assigning Answering Jacks.
559	Vacant Premise Assignment.
560	Calculagraph Inspection Record.
561	Letter Head—Div. Plant Supt. Eastern Div.
562	Charge Credit or Transfer Memorandum.
564	Trouble Record.
565	Work Orders Transmittal Lists.
566	Distribution and Analysis of Traffic.
567	Decalcomania Blue Bell Sign—Use on Wood.
568	Decalcomania Blue Bell Sign—Use on Glass.
569	Decalcomania Blue Bell Sign—Use on Wood.
570	Decalcomania Blue Bell Sign—Use on Glass.
571	Decalcomania Blue Bell Sign—Use on Glass.
573	Decalcomania Blue Bell Sign—Use on Glass.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
573	Report of Employees Association Meeting.
574-1-A	Payroll Voucher—Temporary Employee—Original.
574-2-A	Payroll Voucher—Temporary Employee—Duplicate.
574-3-A	Payroll Voucher—Temporary Employee—Triplicate.
576	Advertising Order.
578	Letter Head—Ass't. to President—R. G. Pate.

[fol. 11820]

579	Application for Cancellation of Attachments.
580	Terminal File Report.
581	Gummed Label "From O. B. T. Co. Cleveland".
582	Car Ticket Report.
583-A	Trouble Report — Step-by-Step — Machine Switching Offices.
584	Temperature Record.
585	Students Progress Record.
586	Specific Estimate Material Insurance Report.
587	Specific Estimate Monthly Insurance Report.
588	Specific Estimate Final or Approximate Insurance Report.
589	Telco Favor Bond No. 13—Punched 7" Centers.
590	Toll Wire Chiefs Daily Log Report.
591	Final Report of Fire Loss.
592	Memorandum for Tax Voucher.
593	Statement of Taxes on Real Estate.
594	Instrument Ticket.
595	General Introduction Card.
596	Differences found in Stations between Accounting Center and Commercial Offices.
597	Discrepancies in Subscribers Records.
599	Peg Count and Holding Time Recorder Readings.
601	Daily Time Report.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
602-A	Returned Material Discrepancy Report.
603-A	Installation Daily Time and Production Record.
604-A	Installation Dept. Production Record.
605	Ledger Sheet.
607	Form letter to Com'l. Mgr. from D. A. R.
[fol. 11821]	
608	Repairman's Daily Trouble Report.
609	Monthly Trouble Report for Exchanges having Less than 1000 Stations.
611	First Aid Contest—Judges Sheet.
612	First Aid Contest—Recording Sheet.
613	Summary Form—Wiring Units.
614	Report of Wiring Units.
615	List of Completed Com'l. Work Orders.
617	Distribution of Charges and Credits—Page No. 1.
617-1	Distribution of Charges and Credits—Page No. 2.
620	Instrument Ledger.
621	Reconciliation of Am. Bell Inst. Acct.
622	Letter head—General Supt. of Plant.
623	Distribution of Expenditures (Page 1).
623-1	Distribution of Expenditures (Page 2).
623-2	Distribution of Expenditures (Page 3).
624	Daily Report of PNT Service.
625-A	Repairs Charged Reserves—Journal Entry.
626	Transfers from Construction Work in Progress.
627	Plant Displaced and Salvage (Page 1).
627-1	Plant Displaced and Salvage (Page 2).
[fol. 11822]	
628	Station Equipment-Wiring-Gain and Loss.
629	Electrolysis Survey-Summary Sheet.
630-A	Monthly Statement of Toll Business from Toll Stations.
631-C	Daily Time Report—Line and Cable Placing Forces.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
632	Insurance—Motor Vehicles.
633	Valuation—Insurance Record.
634	Pay Station Refund.
635	Statement of Taxes on Personal Property.
636	Const. Performance Report—Pole Line.
637	Const. Performance Report—Aerial Wire.
638	Const. Performance Report—Aerial Cable.
639	Const. Performance Report—U. G. Cable Placing.
640	Joint Pole Replacement Notice.
641-A	Notice of Termination of Joint Ownership.
642	Joint Ownership Request.
643	Joint Pole Re-location Notice.
644	Joint Construction Proposal.
645	Temporary Permit.
646	Summary of Message Rate Observation.
647	Summary of "B" Supervisors Operations.
648	Summary of "A" Supervisors Operations.
649-A	Request for Agreement for Purpose of Cancellation.
650	Report of Outward Toll Messages.
651	Monthly Schedule on Record of Routine Test and Inspections.
652	Routine Test and Inspection Report.
653	Monthly Summary Report of Routine Tests and Inspections.

[fol. 11823]

654	Daily Time Report (Gangs).
655	Record of Daily Performance (Inst.).
656	Summary of Daily Performance Record, Inst.
656-1	Summary of Daily Performance Record, Cont.
657	Classification of Stations.
658	Adjustment of Material Disbursements & Recoveries.
659	Adjustment of Labor & Vehicle Time.
660-A	Apportionment of Local Plant Administ

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
	tion, Local Determination of Average Hourly Rates—Semi-Monthly Payrolls.
661-A	Apportionment of Local Plant Administration—District.
662-A	Apportionment of Local Plant Administration—Local Determination of Average Hourly Rates—Weekly Payroll.
663	Record of Account 711-13.
664	Fire Report.
665	Station Apparatus.
666	Form Letter Covering Connecting Company Settlements.
669	Receipt for Overpayment.
670	Memorandum for Voucher.
671	Traffic Results Chart.
672	Traffic Results Chart—Comparisons.
673	Report of Concessions for Employees residence Telephone Service.
674-A	Report for the Discontinuance of Employees' Concession Rate for Telephone Service.
675	Receipt for the Ohio Bell Tel. Co. Pfd. Stock Certificate.
677	Ledger Records of Accts. Receivable, etc.
677-1	Ledger Records of Accts. Receivable, etc.
678-A	Installation Daily Time Report.
679-A	List of Work Units.

[fol. 11824]

680	Summary of Inst. Units.
681	Report of Coinbox Telephone over Collection Shortage.
683	Report of Material Delivered to Storekeeper by W. E. Installer.
684	Monthly Report of Inspection of Fuses in Electrolysis Drainage Bonds.
685	Billing Memoranda.
[illegible]	Cancellation of Billing Memoranda.
[illegible]	Deferred Service Request.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
688	Ledger Sheet.
689	Record of Delayed Stations.
690	Supplemental Order.
691	Daily Toll Circuit Trouble Report (Plant).
692	Monthly Summary at Toll Circuit Troubles.
694	Check Record of Outward Toll Messages.
695	Check Record of Outward Toll Messages Connecting Co.
698	Report of Exchange Circuits.
700	Memorandum Requisition.
703	Telco Paper Favor Bond—2 Holes.
704	Billing Transfer.
705	Return of Check to Subscriber.
706	Semi-Monthly Time Distribution Report.
707	Complaint Memorandum.
708	Speed of Answer Results.
710	Instrument Ledger.
711	Force Forecast and Training Schedule.
712	Summary of Revenues (Northern Div.).
712-1	Summary of Revenues (Northern Div.).

[fol. 11825]

712-2	Summary of Revenues (Southern Div.).
712-3	Summary of Revenues (Southern Div.).
712-4	Summary of Revenues (Southern Div.).
712-5	Summary of Revenues (Southern Div.).
712-6	Summary of Revenues (Eastern Div.).
712-7	Summary of Revenues (Eastern Div.).
712-8	Summary of Revenues (Eastern Div.).
712-9	Summary of Revenues (Eastern Div.).
712-10	Summary of Revenues (Western Div.).
712-11	Summary of Revenues (Western Div.).
713	Summary of Revenues (Northern Div.).
713-1	Summary of Revenues (Southern Div.).
713-2	Summary of Revenues (Southern Div.).
713-3	Summary of Revenues (Eastern Div.).
713-4	Summary of Revenues (Eastern Div.).
713-5	Summary of Revenues (Western Div.).

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
716	Payments for Testing-Data Sheet.
717	Terminal Fill Report.
718	Record of Contents.
719-1-2-3	Cable Change Ticket.
721	Report of Charges Entered on Subscribers Accounts.
723	Report of Automobiles and Motor Trucks.
724	Report of Fire Loss.
725	Control of Monthly Billing Values—Misc. Accounts Receivable.
726	Control of Fractional and Misc. Charges & Credits—Misc. Accounts Receivable.

[fol. 11826]

727	Control of Advance Billing Values—Misc. Accounts Receivable.
728	Summary of Quarterly Billing & Unearned Revenues—Misc. Accounts Receivable.
729	Summary of Semi-Annual Billing & Unearned Revenues—Misc. Accounts Receivable.
730	Summary of Annual Billing & Unearned Revenues—Misc. Accounts Receivable.
731	Summary of Controlling Records—Misc. Accounts Receivable.
733	Acknowledgment of Letter from Subscriber.
734	List of Tax Receipts.
734-1	List of Tax Refunds.
735-A	A-B Toll Message Rate Ticket—Broadway.
736-A	A-B Toll Message Rate Ticket—Eddy.
737-A	A-B Toll Message Rate Ticket—Hemlock.
738-A	A-B Toll Message Rate Ticket—Fairmount.
739-A	A-B Toll Message Rate Ticket—Lakewood.
740-A	A-B Toll Message Rate Ticket—Prospect.
741-A	A-B Toll Message Rate Ticket—Kenmore.
[illegible]-A	A-B Toll Message Rate Ticket—Randolph.
[illegible]-A	A-B Toll Message Rate Ticket—Main.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
744-A	A-B Toll Message Rate Ticket—Garfield.
745-A	A-B Toll Message Rate Ticket—Lincoln.
746-A	A-B Toll Message Rate Ticket—Cherry.
747-A	A-B Toll Message Rate Ticket—Cedar.
748-A	A-B Toll Message Rate Ticket—Lennox.
749-A	A-B Toll Message Rate Ticket—Pennsylvania.
750-A	A-B Toll Message Rate Ticket—Glenville.
751-A	A-B Toll Message Rate Ticket—Central-Erie.
754-A	A-B Toll Message Rate Ticket—Atlantic.

[fol. 11827]

755	A-B Toll—Two Number Toll—Message Rate Ticket—No Party Line Designation.
759	Summary of Ohio Bell Messages and Report Charges.
760	Trouble Ticket.
765	Commercial—Accounting Memo.
766-1-2	Board and Lodging Voucher.
768	Individual Time Summary—Weekly Payrolls.
769	Individual Time Summary—Semi-Monthly Payrolls.
770	Suspension Memorandum.
771-A	Summary of Toll Service Observations.
772	Report of Conduit and Manhole Added and Removed.
773	Record of Commercial Orders.
774	Daily Report of Commercial Orders Treated.
775	Letterheads—General Manager.
776	Payroll Information for the Preparation of Monthly Report #23.
777-A-1-A-2-A-3A	Estimated Requirements.
778	Numerical Check Sheet.
779	Report of Coin Box Service Inspection.
780	Directory Advertising Copy.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
781-A	Line and Cable Placing Measurements Pole Line Construction Units 1-50.
781-A-1	Line and Cable Placing Measurement Pole Line Construction Units 51-115.
781-A-2	Line and Cable Placing Measurements Pole Line Removals Units 1-50.
781-A-3	Line and Cable Placing Measurements—Pole Line Removals Units 51-115.
781-A-4	Line and Cable Placing Measurements Pole Line Changes.
781-A-5	Line and Cable Placing Measurements Pole Line Repairs.

[fol. 11828]

781-A-6	Line & Cable Placing Measurements—Pole Line Repairs.
781-A-7	Line & Cable Placing Measurements Aerial Wire Construction.
781-A-8	Line & Cable Placing Measurements Aerial Wire Removal.
781-A-9	Line & Cable Placing Measurements Aerial Wire Changes.
781-A-10	Line & Cable Placing Measurements Aerial Wire Repairs.
781-A-11	Line & Cable Placing Measurements Aerial Cable Construction.
781-A-12	Line & Cable Placing Measurements Aerial Cable Removals.
781-A-13	Line & Cable Placing Measurements Aerial Cable Changes.
781-A-14	Line & Cable Placing Measurements Aerial Cable Repairs.
781-A-15	Line & Cable Placing Measurements U. G. Cable Construction—Units 156-200.
781-A-16	Line & Cable Placing Measurements U. G. Cable Construction—Units 200-282.
781-A-17	Line & Cable Placing Measurements U. G. Cable Removals—Units 156-200.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
781-A-18	Line & Cable Placing Measurements U. G. Cable Removals—Units 200-282.
781-A-19	Line & Cable Placing Measurements U. G. Cable Changes.
781-A-20	Line & Cable Placing Measurements U. G. Cable Repairs.
790	Material Requirements.
791	Statement of Uncollected Toll Charges at Public and Semi-Public Stations.
792	Visitor's Register.
793	Master Routine Assignment Sheet.
798-B	Daily Time Report—Splicing Forces.
799	Central Office Summary of Instructors "A" Observations.
818	Transposition Layout—Tracing Cloth.
818-1	Transposition Layout—Paper.
819	Electrolysis Survey—Note Book Sheet.
[fol. 11829]	
830	A-B Toll Message Rate Ticket—Princeton.
831	A-B Toll Message Rate Ticket—Academy.
832	A-B Toll Message Rate Ticket—Melrose.
835	Summary of Accounts—By Accounting Areas (July to Dec.).
836-A	Monthly Report of Toll Traffic.
837	S. S. Machine Switching—Routine Trouble Record.
838	S. S. Machine Switching Schedule & Summary.
839	S. S. Machine Switching Monthly Summary of Routine Tests.
840	Central Office Summary of Instructors "B" Observations.
841-A	Record of Plant Units.
843	Statement of Cable Pairs in use.
844	Estimate Calculation.
845	Letter Head—Chief Engineer.
846-A	Cable Splicing Measurements—Summary of Completed Work Units.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
850	Local Peg Count "B" Board.
852	Outside Plant Maintenance Schedule Data Sheet.
853	Contract Trimming Results.
854	Tree Inspection.
855	Line Inspection.
856	Outside Plant Maintenance Results.
857	Agreement—Trim Trees and Keep Trimmed.
858	Agreement—Cut & Trim Trees.
859	Prorate Study Summary.
860	Connecting Company Prorate Study.
862	List of Tickets Returned.
[fol. 11830]	
867	Comparison of Revenue Accounts.
867-1	Comparison of Revenue Accounts.
867-2	Comparison of Revenue Accounts.
867-3	Comparison of Revenue Accounts.
877	Summary of Differences Reported by Local Managers.
878	Summary of Differences Reported—Recapitulation.
886	Lunch Room Collections.
887-1	Lunch Room Receipts.
887-2	Lunch Room Receipts.
890	Station and Line Forecast.
893	Memorandum for Voucher.
900	Seventeen Column Ruled Paper.
908	Adjustments and Corrections.
916	Second Sheet Form.
929	Destruction of Records—Request—Large
930	Destruction of Records—Request—Small.
931	Destruction of Records—Certificate.
937	Application and Permit for Use of Plant Facilities.
948	Daily Record of Permanent Lines.
[illegible]	Service Order.
[illegible]	Joint Pole Check.
[illegible]	Cable Trouble Ticket.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
984	Unexpended Balance on Uncompleted Estimates.
985	Job Orders Approved.
986	Job Orders Completed.
988	Drivers Daily Report.
989	Analysis of Toll Business Originated.

[fol. 11831]

999	Central Office Equipment Schedule.
999-1	Central Office Equipment Schedule.
999-2	Central Office Equipment Schedule.
999-3	Central Office Equipment Schedule.
1000	Rents Payable.
1001	Assignment of Positions—Operator.
1002	Introduction Card.
1005	Traffic Time Card.
1006	Employees Service Record.
1007	Examination—Accident.
1008-A	Employees Service Record.
1009-A	Application for Position.
1010	Designation Strip.
1011-A	Designation Strip—20 Section.
1012	Physical Examination—Women.
1013	Physical History of Employee.
1014	Record of Surety Bond.
1015	Work Order Tag for Use of Installer.
1016-B	Record of Payments.
1018	Pending Accident Disability Case.
1019	Pending Sickness Disability Case.
1020	Leave of Absence Record.
1023	Record of Visits of P. B. X. Instructors.
1024	Record of Concession.
1025	Application for Service.
1026	Rents Payable.
1027	Rents Payable.

[fol. 11832]

1028	Pay Station Record Card.
1029	Measured Service Record.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1030	Measured Service Record.
1031	Measured Service Record.
1034	Message Rate Record.
1036	Cable Pairs Record.
1037	P. B. X. Battery and Generator Record.
1038	Leased or P. B. X. Station Cable Pairs Record.
1039	Notice to Subscriber on Repair Call.
1040	Message Register Record.
1040-1	Message Register Record.
1040-2	Message Register Record.
1041	Cable Record Card Cover.
1041-1	Cable Record Card Cover.
1042	Cable Record Card 1-202.
1042-1	Cable Record Card 203-404.
1042-2	Cable Record Card 405-606.
1042-3	Cable Record Card 607-808.
1042-4	Cable Record Card 809-909.
1043	Cable Record Ruled Both Sides.
1043-1	Aerial Cable Record.
1043-2	Aerial Cable Record 102-202.
1043-3	Aerial Cable Record 203-303.
1043-4	Aerial Cable Record 304-404.
1044	Line and Equipment Record.
1045	Record of Agreement.
1046	Garage Parts Record.

[fol. 11833]

1047	Stock Card—Unit.
1048	Cable History.
1049-A	Party Line Record Card.
1050	Circuit Card Four Party.
1051	Circuit Card Ten Party.
1052	Position Master Card.
1053	Trunk and Cord Card.
1054	No Smoking Sign.
[illegible]	Terminal Card.
[illegible]-1	Cable Record.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1056-2	Cable Record.
1056-3	Cable Record.
1056-4	Cable Record.
1056-7	Machine Switching Card.
1057-1	PBX Record.
1057-2	PBX Record.
1057-3	PBX Record.
1057-4	PBX Record.
1057-7	Machine Switching Card.
1058-1	PBX Inside Station.
1058-2	PBX Inside Station.
1058-3	PBX Inside Station.
1058-4	PBX Inside Station.
1059-1	PBX Outside Station.
1059-2	PBX Outside Station.
1059-3	PBX Outside Station.
1059-4	PBX Outside Station.
1059-7	PBX Outside Station.

[fol. 11834]

1060-1	Cable Trouble Record.
1060-2	Cable Trouble Record.
1060-3	Cable Trouble Record.
1060-4	Cable Trouble Record.
1061-1	General Lead and Fuse.
1061-2	Cable Trouble Record Order Card.
1061-3	Cable Trouble Record Order Card.
1061-4	Cable Trouble Record Order Card.
1062-1	Cable Record Order Card—Trouble.
1062-2	Cable Record Order Card—Trouble.
1062-3	Cable Record Order Card—Trouble.
1062-4	Cable Record Order Card—Trouble.
1063-1	Cable Record Order Card—Trouble.
1063-2	Cable Record Order Card—Trouble.
1063-3	Cable Record Order Card—Trouble.
1063-4	Cable Record Order Card—Trouble.
1064	Purchase Record Card.
1065	Record of Trouble on "A" Positions and Local Desks.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1066	Record of Trouble on Operators Telephone Sets.
1067	Record of Trouble on "B" Positions.
1068-A	Employees Service Record.
1069	Building Pass.
1070	Time Record.
1071	Motor Vehicle Trouble Record.
1072	Garage Time Report.
1073	Employees Reference.

[fol. 11835]

1074	Proof Card for Printing.
1075	Proof Card for Printing.
1076	A. T. &T. Stock Record.
1077	Stock Card—Lunch Room.
1078	Purchase Record.
1079	Estimate Record.
1080	Partial List of Toll Rates.
1081	Report on Visit.
1084	Connecting Company (Blue) Card.
1085-B	Report of Occupancy of Floor Space.
1086	Report Check in Card.
1087	Report Check in Card.
1088	Stock Record Card.
1089	Fire, Police, Ambulance Card.
1090	Fire, Police, Ambulance Card.
1091	Switchboard Marking Bulletin.
1092	Switchboard Marking Bulletin.
1093	Employees Record Disability.
1094	Postpay Instruction Card (Bell) No. 50 Type.
1096	Employees Service Button Record.
1097	Time Record.
1098	Post Pay Instruction Card (State) No. 50 Type.
1099	Exchange Meter Card.
1100	Post Pay Instruction Card (Bell) No. 7 Type.
1101	Post Pay Instruction Card (State) No. 7 Type.
[illegible]	Carton for Mailing Mouthpieces.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

[fol. 11836]

Form Number	Title
1103	A. T. & T. Stock Card.
1104	Employees Service Record—Dummy (Blue).
1105	Employees Service Record—Dummy (Salman).
1106	Tool Record Card.
1107	PBX Battery and Generator Card.
1108	Private Line Assignments.
1109	Advertising Record.
1110	Circuit Group.
1111	Circuit Changes.
1112	Summary of Messages by Circuit Group.
1113	Employees Address Card.
1114	Price Card.
1115	Individual Tire Record.
1117	Resignation—Dismissed Card.
1118	Toll Line Trouble Record.
1119	Monthly Summary of Toll Line Trouble.
1120	Time Record—Revenue Acct'g. Dept.
1122	Numerical Record—Assignment Dept.
1125	Students Introduction Card.
1126	"B" Supervisors Operations.
1127	"A" Supervisors Operations.
1128	Multiple Jack Marker Check Form No. 3.
1129	"Thank You" Card.
1130	Supplemental Suffix Advice (Copy 1).
1131	Supplemental Suffix Advice (Copy 2).
1132-A	Record of Public Coin Box Account.
1133-A	Record of Semi-Public Coin Box Account.
1134	Request for Applicant's Signature.

[fol. 11837]

1135	Bunch Block Record Card.
1136	Four Party Station Card—Machine Switching Office.
1137	Notification Cards.
1142	Check of Messages by Circuit Groups.
1143	Record of Miscellaneous Billing.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1145	Invitation Card (Cleveland).
1148	Invitation Card (General).
1150	Final Account Record.
1152	Measured Service Record.
1154	Record of Disability.
1156	Multiple Jack Marker—Superior Office.
1160	Assignment Record Card—Four Party.
1161	Assignment Record Card—Station Card.
1163	Route & Key Record.
1164	Coin Box Record.
1166	Record of Employees Receiving Benefit Fund Payments.
1168	Report of Cross Connections.
1253	Routine Equipment—Test Reports.
1467	Sequence Toll Call List.
1470	Telegrams Charged Back.
1471	Basic Wage Schedule — Operating Employees.
1472	Dummy Stub.
1474	Authorization Card.
1475	List of Disbursements.
1478	Final Account Jacket.
1480	Summary of Collections and Deposits (Original).
1480	Summary of Collections and Deposits (Duplicate).

[fol. 11838]

1480-1	Summary of Collections and Deposits (Original).
1480-1	Summary of Collections and Deposits (Duplicate).
1481	Request for Refund.
1482	Statement.
1484-1-2-3	Difference Report.
1485	Calling Card—Subscribers.
1486-A	Class "C" Card.
1487	Class "A" Card.
1491	Deny Service List.

The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property—Instructions—Routines—Specifications, Etc.—Continued

Form Number	Title
1492	Class "B" Non-Payment Notice.
1493	Allowance Voucher.
1494	Daily Collection Report.
1495	Collection Route Sheet.
1495-1	Cover for Collection Route Sheet.
1496	Five Day Notice—Northern Div.
1496-1	Five Day Notice.
1497-1	Final Accounts—Notice to Subscriber.
1497-2	Notice to Subscriber—Final Account.
1498	Letter Head—Div. Plant Supt.—Northern Div.
1500	Letter Head—Supt. of Supplies & Motor Vehicles.
1501	Letter Head—Div. Plant Supt.—Southern Div.
1502	Letter Head—Asst. to President.
1503	Letter Head—Div. Traffic Supt.—Eastern Div.
1504-A	Letter Head—Div. Traffic Supt.—Northern Div.

[fol. 11839]

1505	Letter Head—Div. Traffic Supt.—Southern Div.
1506	Letter Head—Div. Traffic Supt.—Western Div.
1507-A	Monthly Report of Cable Trouble.
1507-B	Monthly Report of Cable Trouble.
1507-C	Monthly Report of Cable Trouble.
1508	Direction for Using PBX.
1601	Application for A. T. & T. Stock.
1602	Notice of Acceptance.
1603	Summary of Agreements.
1608	Change of Address Report.
1609	Special Treatment Form.
2093	Paper Bag Filler "Clean".
2094	Paper Bag Filler "Soiled".

[fol. 11840] The Ohio Bell Telephone Company—Cost of Establishing Business—Exchange and Toll Property

Preliminary Directories:

In order that the many exchanges of The Ohio Bell Telephone Company may properly give both exchange and toll service efficiently and economically at the date of their opening, it is essential that a directory be in the hands of the subscribers of the exchange service and also in the hands of others having toll connections with such exchange. These directories must be edited, compiled, printed and distributed prior to the opening date or the date at which initial service is rendered.

These costs will be incurred in the quarter year period prior to the opening of the individual exchanges. Costs incurred by the company for such directory work have been used as a basis for the following. The figures are based on the number of stations that will be in operation at the opening date of the exchanges. Directories issued after the opening date are not considered in the following calculations:

Quarter Year Period	Stations for Which Preliminary Directory Work is Necessary	Cost of Directory @ $.15 Per Station
1	.....	$ .....
2	2,603	390
3	2,603	390
4	5,206	781
5	7,810	1,171
6	10,412	1,562
7	15,618	2,343
8	23,427	3,514
9	28,633	4,295
10	39,045	5,857
11	54,663	8,199
12	70,282	10,542
13	.....	.....
14	.....	.....
15	.....	.....
16	.....	.....
17	.....	.....
18	.....	.....

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

Quarter Year Period	Stations for Which Preliminary Directory Work is Necessary	Cost of Directory @ $.15 Per Station
19	.....	.....
20	.....	.....
Total	260,302	$39,044

[fol. 11841] Plant Maintenance:

When a plant consisting of many elements, such as land, buildings, poles, cable, conduit, wire central office equipment, station equipment, etc., is being constructed, requiring a consideration of the element of time, there will be a certain amount of maintenance necessary on plant completed before the total exchange or toll unit is ready for operation.

Maintenance on property after completion and before the cutting into service must be cared for. The buildings, for example, are completed many months in advance of the service date in order that the central office equipment may be installed and the remainder of the outside plant constructed. Heat, light, other house service expenses and janitor service must be provided. The same may be said about other items of telephone plant; certain expenses will have to be met just as soon as such plant is installed and prior to being cut into service.

These proper and inevitable maintenance costs are arrived at by using appropriate costs applying to The Ohio Bell Telephone Company throughout the State of Ohio, modifying and reducing such costs, however, to apply to a property not in operation.

For such property that is in service, the maintenance costs are taken from the actual experience of the Company.

Toll and Exchange Plant Maintenance	$3,237,710
Average Plant to which Toll and Exchange Plant Maintenance applies	124,872,745
Per Cent of Maintenance to Average Plant (Per Year)	2.59287%
Per Cent of Maintenance to Average Plant (Per Quarter)	.6482%

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

The percent of maintenance to average plant, per quarter applies to such property which has been installed and is used in rendering service. For such plant which has been installed but not yet used in operations a conservative allowance has been made as indicated by the figures prepared in connection with this class of expense.

On the succeeding page will be found a calculation setting forth the maintenance charges, by quarter year periods, which would be incurred in reproducing the exchange and toll properties of The Ohio Bell Telephone Company in Ohio.

[Val. 11843] The Ohio Bell Telephone Company

Cost of Establishing Business Exchange and Toll Property

Plant maintenance

Quarter year period (a)	Average plant in place and not in service (b)	Maintenance on plant in place and not in service (c)	Average plant in place and in service (d)	Maintenance on plant in service (e)	Total maintenance $f=-c+e$
1	$2,542,673	$11,586	$.....	$.....	$11,586
2	9,747,277	44,223	.....	.....	44,223
3	20,718,012	93,998	614,612	3,984	97,982
4	38,560,835	182,402	1,946,272	12,616	195,018
5	45,050,945	204,396	3,713,282	24,069	228,465
6	54,236,454	248,793	6,389,406	41,416	290,209
7	65,494,101	297,147	10,280,782	66,316	363,463
8	73,067,197	331,461	15,787,850	102,337	433,798
9	74,046,421	335,949	24,238,767	157,116	493,065
10	65,745,167	298,286	39,642,484	256,963	555,249
11	44,790,774	203,216	68,119,514	441,551	644,767
12	16,910,123	76,721	98,990,970	641,669	718,390
13	5,884,789	25,111	113,792,880	737,606	762,716
14	4,419,454	20,061	117,557,379	762,007	782,068
15	3,798,993	17,213	119,964,610	777,611	794,824
16	3,542,145	16,071	121,360,292	786,657	802,728
17	3,914,804	18,224	122,922,481	796,783	810,007
18	1,745,943	7,921	124,843,094	809,233	817,154
19	1,099,976	4,991	126,123,536	817,533	822,524
20	366,656	1,673	127,403,978	825,833	827,506

[Val. 11843] Station Removal and Changes:

The cost of station removal and changes is obtained by [illegible] the charges from the actual experience of the company. These charges will be incurred in reproducing the property. These costs are incurred through the handling of equipment located on the premises of subscribers, who discontinue service, change service and request rear-

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

rangements. This item of expense is incurred in amount as reflected by the number of stations in service.

Station Removals and Changes Expense	$803,210
No. of Stations in Service (Average)	511,766
Average Station Removals and Changes Expense per Average Station (Per Year)	$1.569
Average Station Removals and Changes Expense per Average Station (Per Quarter)	$.3922

Quarter Year Period	Average No. of Stations in Service	Total Station Removals and Changes Expense @ $.3922
1	.....	$ .....
2	.....	.....
3	1,302	511
4	3,905	1,532
5	7,809	3,063
6	16,920	6,636
7	31,236	12,251
8	50,759	19,908
9	84,599	33,180
10	139,261	54,618
11	212,145	83,203
12	309,759	121,487
13	393,055	154,156
14	437,306	171,511
15	463,337	181,721
16	481,559	188,867
17	493,273	193,462
18	501,082	196,524
19	508,891	199,587
20	516,700	202,650

[fol. 11844] Traffic Expense:

From a careful study and analysis of the amount of Traffic Expense which would be incurred in reproducing the property, this item is computed on the basis of the actual expense and in proportion to the stations in service and amount of toll, business handled.

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

Traffic Expense	$6,520,350
No. of Stations in Service (Average)	511,766
Traffic Expense per Average Station in Service (Per Year)	$12.74
Traffic Expense per Average Station in Service (Per Quarter)	$ 3.185

Quarter Year Period	Average No. of Stations in Service	Traffic Expense @ $3.185
1		$
2		
3	1,302	4,147
4	3,905	12,437
5	7,809	24,872
6	16,920	53,890

[fol. 11845] Commercial Expense:

The expense for Revenue Accounting, Revenue Collecting, Directory, Pay Station Commissions etc., and excluding Advertising, Canvassing and Sublicensee Relations expense, is computed on the basis of the actual Commercial expense and in proportion to the stations receiving service.

Commercial Expense	$1,396,850
No. of Stations in Service (Average)	511,766
Commercial Expense per Average Station in Service (Per Year)	$2.7294
Commercial Expense per Average Station in Service (Per Quarter)	$.6823

Quarter Year Period	Average No. of Stations in Service	Commercial Expense @ $.6823
1		$
2		
3	1,302	888
4	3,905	2,664
5	7,809	5,328
6	16,920	11,545
7	31,236	21,312
8	50,759	34,633

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

Quarter Year Period	Average No. of Stations in Service	Commercial Expense @ 1.6021
9	84,599	$57,722
10	139,261	95,018
11	212,145	144,747
12	309,759	211,349
13	393,055	268,181
14	437,306	298,374
15	463,337	316,135
16	481,559	328,568
17	493,273	336,560
18	501,082	341,888
19	508,891	347,216
20	516,700	352,544

[fol. 11846] Administration:

During the construction of the exchange and toll properties there will be General and Miscellaneous Expense, Traffic Superintendence, Plant Supervision and Commercial Administration expense incident to the other expenses during construction, and just as necessary. No costs charged to construction and included in the inventory and the appraisal of the physical property are included in the following costs. From a careful study and review of such expenses actually incurred by The Ohio Bell Telephone Company it is known that they are in excess of 20% of the direct expenses.

Quarter Year Period	Direct Expenses	Administration @ 20%
1	$11,536	$2,307
2	74,742	14,948
3	146,314	29,263
4	270,360	54,072
5	405,181	81,036
6	535,018	107,004
7	679,663	135,933
8	863,220	172,644
9	1,203,906	240,781
10	1,548,639	309,728
11	2,047,265	409,453
12	2,625,687	525,137

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

Quarter Year Period	Direct Expenses	Administration @ 20%
13	$2,668,046	$533,610
14	2,779,564	555,913
15	2,859,692	571,939
16	2,925,943	585,188
17	2,939,997	588,000
18	2,980,406	596,081
19	3,019,038	603,807
20	3,057,284	611,456

[fol. 11847] Uncollectible Revenue:

The item of uncollectible revenue is figured as a function of gross revenues, which in turn is dependent on the number of revenue producing stations. Uncollectibles are therefore figured in proportion to the stations connected with the exchange and toll systems.

In reproducing the business of the company this item should be about $.20 per station per year.

Quarter Year Period	Average No. of Stations in Service	Uncollectible Revenue @ $.05
1		$
2		
3	1,302	65
4	3,905	195
5	7,809	390
6	16,920	846
7	31,236	1,562
8	50,759	2,538
9	84,599	4,230
10	139,261	6,963
11	212,145	10,607
12	309,759	15,488
13	393,055	19,653
14	437,306	21,865
15	463,337	23,167
16	481,559	24,078
17	493,273	24,664
18	501,082	25,054
19	508,891	25,445
20	516,700	25,835

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

[fol. 11848] Taxes:

Besides the taxes which are included in the physical property and which have not been considered in connection with this computation, the company also pays personal and real property tax on plant in operation. To meet these taxes the company sets aside periodically a sum, which in its judgment is sufficient to pay such taxes when they are due. In other words it accrues its taxes throughout the year. To simplify the computation of taxes in the following, the accrual basis has been used.

The ratio of taxes actually paid on property, owned by the company as of January 1, 1924, to the property was in excess of 1.19%.

Quarter Year Period	Amount of Property in Service (Excluding Property in Process of Construction)	Tax Accruals @ .2975%
(a)	(b)	(c = b × .002975)
1	$	$
2		
3	614,612	1,828
4	1,946,272	5,790
5	3,713,282	11,047
6	6,389,406	19,008
7	10,230,732	30,436
8	15,787,767	46,969
9	24,238,767	72,110
10	39,642,484	117,936
11	68,119,514	202,656
12	98,990,970	294,496
13	113,792,880	338,534
14	117,557,379	349,733
15	119,964,610	356,895
16	121,360,292	361,047
17	122,922,431	365,694
18	124,843,094	371,406
19	126,123,536	375,215
20	127,403,978	379,023

[fol. 11949] Rent:

During the construction of the property, it will be necessary to provide for rents for district, division and general offices of the company. Rents on structures or buildings not owned by the company must be paid considerably in advance of the date that the exchange will open for service. This is necessary in order to permit of the installation of the central office equipment. Rentals for conduit, pole and other supports owned by other companies and used by The Ohio Bell Telephone Company must likewise be considered.

At the present time a considerable amount of property is being rented or leased. The actual costs as applying to operating property has been used as applicable to such property as is being reproduced. The following is a distribution of such expense.

For the year ending June 30, 1925 the company paid rents amounting to $295,250.

Quarter Year Period	Rents Paid for Telephone Offices	Rents Paid for C.P. and Other Supports	Total Rents
1	$ 6,499	$ ...	$ 6,499
2	10,829	319	11,148
3	13,535	1,178	14,713
4	20,571	2,316	22,887
5	22,739	3,366	26,105
6	27,070	4,296	31,366
7	33,569	5,102	38,671
8	44,402	5,783	50,185
9	55,764	6,344	62,108
10	65,512	6,821	72,333
11	65,513	7,165	72,678
12	65,512	7,364	72,876
13	65,512	7,605	73,117
14	65,513	7,849	73,362
15	65,512	7,984	73,496
16	65,513	8,076	73,589
17	65,512	8,145	73,657
18	65,513	8,198	73,711
19	65,512	8,242	73,754
20	65,513	8,281	73,794

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

[fol. 11850] Depreciation of Plant and Equipment:

The amount for Depreciation of Plant and Equipment and Amortization of Landed Capital is obtained by taking the weighted annual rate and applying it to the average plant and equipment in service. Such plant which is not yet in service, but which is installed, must have provision made in a financial way to meet municipal requirements, storm ravages, fires, and other contingencies.

The following requirements for depreciation and amortization are computed in accordance with the above.

Weighted rate, % per annum	5.56%
Weighted rate, % per quarter	1.39%

These rates apply to property in operation or service. For such property which has been constructed but not yet in service a conservative allowance has been made as indicated below.

Quarter year period (a)	Average plant in service (b)	Depreciation of plant and equipment on plant in service (c)	Average plant constructed but not in service (d)	Depreciation of plant and equipment not in service (e)	Total depreciation of plant and equipment f=e+c
1	$.....	$.....	$2,542,673	$16,444	$16,444
2	.....	.....	9,747,277	101,872	101,872
3	614,312	8,543	20,718,012	215,467	224,010
4	1,946,272	27,053	33,590,835	349,345	376,398
5	3,713,282	51,615	45,050,945	468,530	520,145
6	6,389,406	88,813	54,836,454	570,299	659,112
7	10,230,732	142,207	65,494,101	681,139	823,346
8	15,787,850	219,451	73,057,197	759,795	979,246
9	24,238,767	336,919	74,046,421	770,083	1,107,002
10	39,642,484	551,031	65,745,167	683,750	1,234,781
11	68,119,514	946,861	44,790,774	465,824	1,412,685
12	98,990,970	1,375,974	16,910,123	175,865	1,551,839
13	113,792,880	1,581,721	5,534,789	57,562	1,639,283
14	117,557,379	1,634,048	4,419,454	45,962	1,680,010
15	119,964,610	1,667,506	3,793,993	39,458	1,706,966
16	121,360,292	1,686,908	3,542,145	36,838	1,723,746
17	122,922,431	1,708,622	2,914,894	30,314	1,738,936
18	124,843,094	1,735,319	1,745,948	18,158	1,753,477
19	126,128,536	1,753,117	1,099,976	11,440	1,764,557
20	127,408,978	1,770,915	368,656	3,834	1,774,749

[fol. 11851] Operating Revenues:

It is sought to determine the costs incident to reproducing the exchange and toll business of The Ohio Bell Telephone Company.

The Ohio Bell Telephone Company—Cost of Establishing Business Exchange and Toll Property—Continued

This cost is computed as the amount per quarter by which, during reproduction, the properties fall short of earning at the rate of 8% per annum.

The amount of expenses which must be earned before any profit may be made, is	$23,848,700
The amount necessary to pay 8% return at the end of Reproduction is	$12,412,989
Total exchange and toll revenue required to pay expenses and yield an 8% return	$36,261,689

The first revenue will be collected for toll and exchange service in the third quarter. Thereafter revenues will be collected as follows:

No. of Station- as of June 30, 1925	520,604
Revenue per Station required to Yield 8% Return (Per Year)	$69.653+
Revenue per Station required to Yield 8% Return (Per Quarter)	$17.41 +

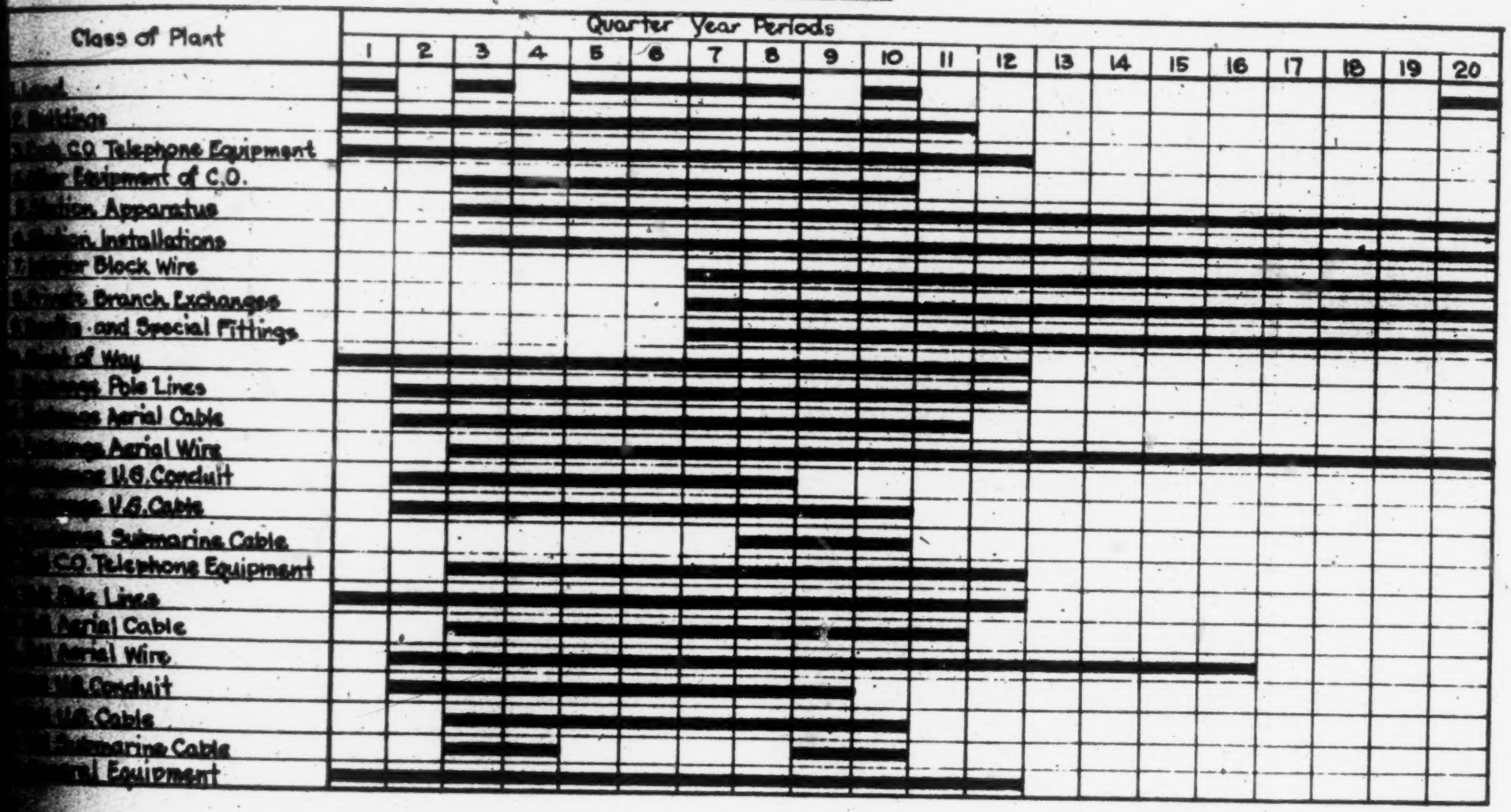
Quarter Year Period	Average No. of Service in Service	Exch. & Toll Revenue Required @ $17.41+
1		$
2		
3	1,302	22,672
4	3,905	67,999
5	7,809	135,980
6	16,920	294,633
7	31,236	543,921
8	50,759	883,880
9	84,599	1,473,145
10	139,261	2,424,989
11	212,145	3,694,138
12	309,759	5,393,917
13	393,055	6,844,373
14	437,306	7,614,927
15	463,337	8,068,212
16	481,559	8,385,517
17	493,273	8,589,496
18	501,082	8,725,476
19	508,891	8,861,456
20	516,700	8,997,437

(Here follows 1 photo, folio 11852)

THE OHIO BELL TELEPHONE COMPANY

CHART SHOWING TIME REQUIRED TO BUILD THE

EXCHANGE & TOLL PLANT



[Sol. 11853] COMPANY WIDE CASE—SCHEDULES EXHIBIT 4

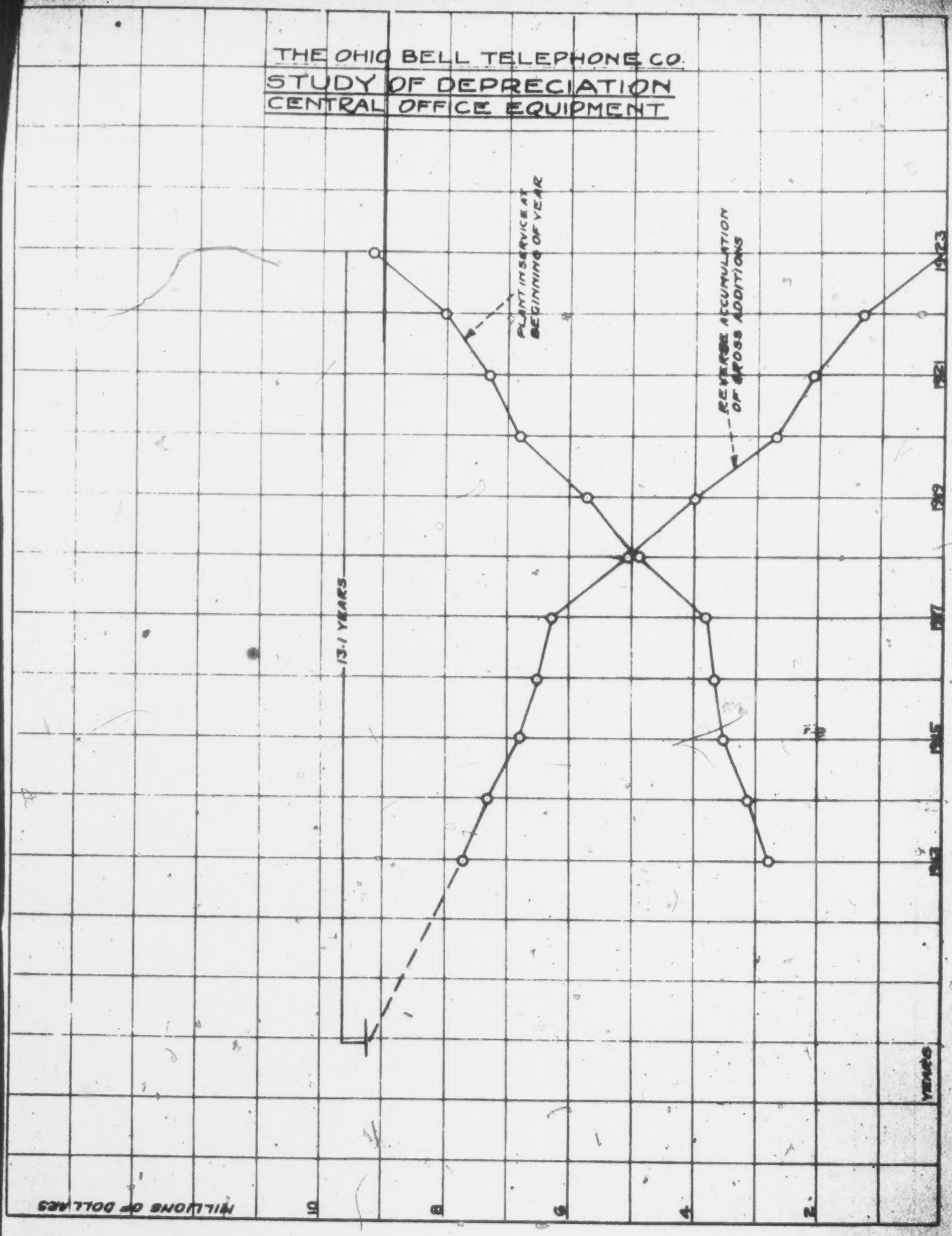
The Ohio Bell Telephone Company

Annual Rate of Depreciation

For Each Class of Plant and Equipment

	Class of plant	Life in years (a)	% net salvage (b)	% not loss 100%—col. b (c)	% annual rate col. c ÷ col. a (d)
1.	Buildings—Fireproof	25	37	63	2.5
2.	Non Fireproof	22	35	65	3
3.	Average	24.3	36.8	63.2	2.6
4.	Central Office Equipment	10	17	83	8
5.	Station Apparatus	4.5	65	35	8
6.	Station Installations	7	0	100	2.8 (14)
7.	Interior Block Wire	10	0	100	2 (10)
8.	Private Branch Exchanges	7	45	55	8
9.	Booths & Special Fittings	11	10	90	8
10.	Exch. Pole Lines—City	10	0	100	10
11.	Rural	12.5	0	100	8
12.	Average	10.6	0	100	9.4
13.	Exch. Aerial Cable	13	28	72	5.5
14.	Exch. Aerial Wire—Copper	12	30	70	6
15.	Iron-City	9	−15	115	13
16.	Iron-Rural	10	−15	115	11
17.	Covered-Line	6	5	95	15
18.	Covered-Drop	6	5	95	3 (15)
19.	Average	11	0	100	9 (14)
20.	Exch. U. G. Conduit—Main	50	0	100	2
21.	Subsidiary	16	0	100	6
22.	Average	42.6	0	100	2.4
23.	Exch. U. G. Cable—Main	20	40	60	3
24.	Subsidiary	14	22	78	5.5
25.	Average	18.3	36	64	3.5
26.	Exch. Submarine Cable	10	0	100	10
27.	Toll Pole Lines	16	0	100	6
28.	Toll Aerial Cable	14	28	72	5
29.	Toll Aerial Wire—Copper	20	30	70	3.5
30.	Iron	13	−15	115	9
31.	Load Coils	20	0	100	5
32.	Average	18.8	25	75	4
33.	Toll U. G. Conduit	50	0	100	2
34.	Toll U. G. Cable—Cable	25	38	62	2.5
35.	Load Coils	20	0	100	5
36.	Average	25	38	62	2.5
37.	Toll Submarine Cable	10	0	100	10
38.	Exch. Right of Way	15	0	100	6
39.	Toll Right of Way	33	0	100	3
40.	Office Furniture & Fixtures	10	0	100	10

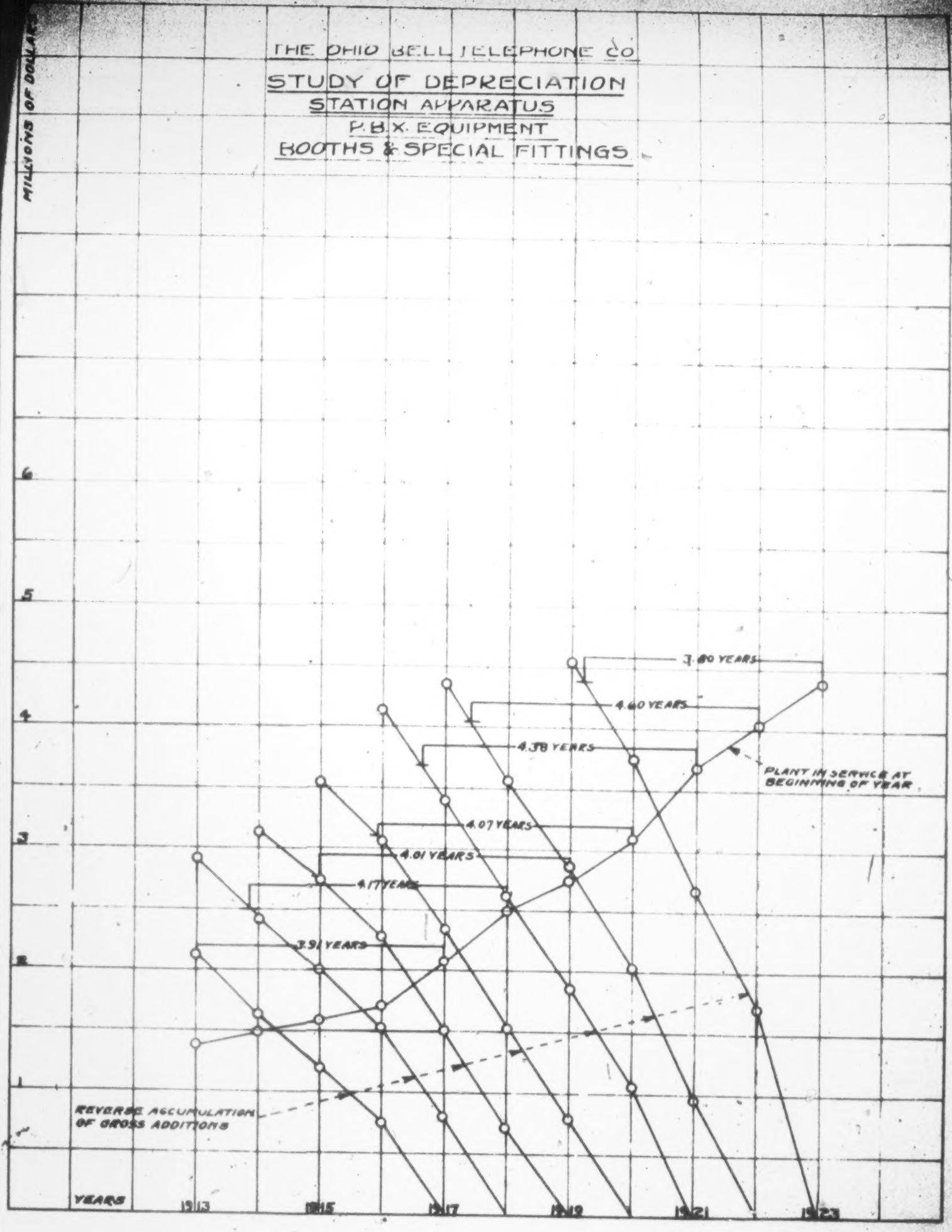
COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 5



11854

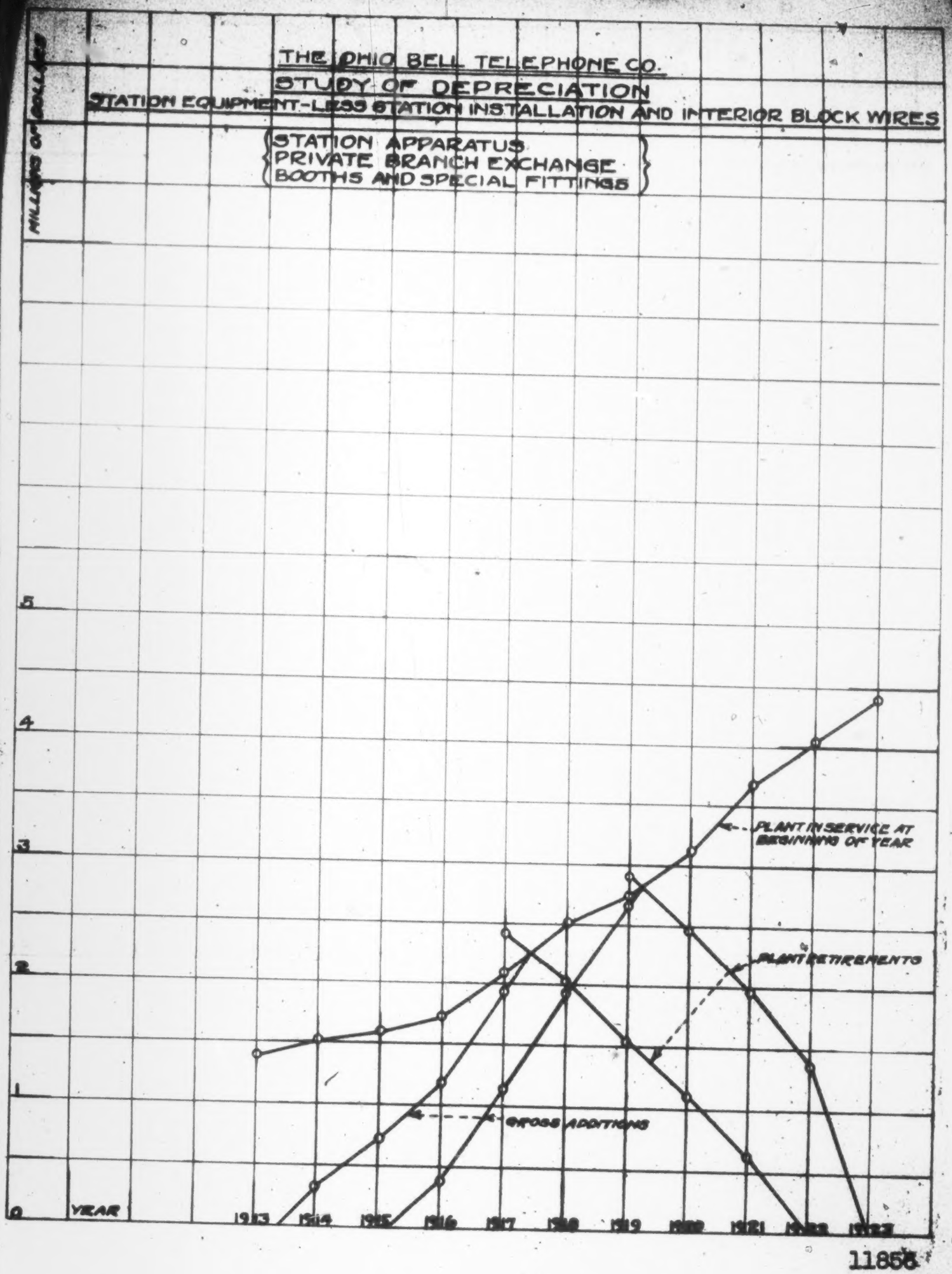
THE OHIO BELL TELEPHONE CO

STUDY OF DEPRECIATION
STATION APPARATUS
P.B.X. EQUIPMENT
BOOTHS & SPECIAL FITTINGS



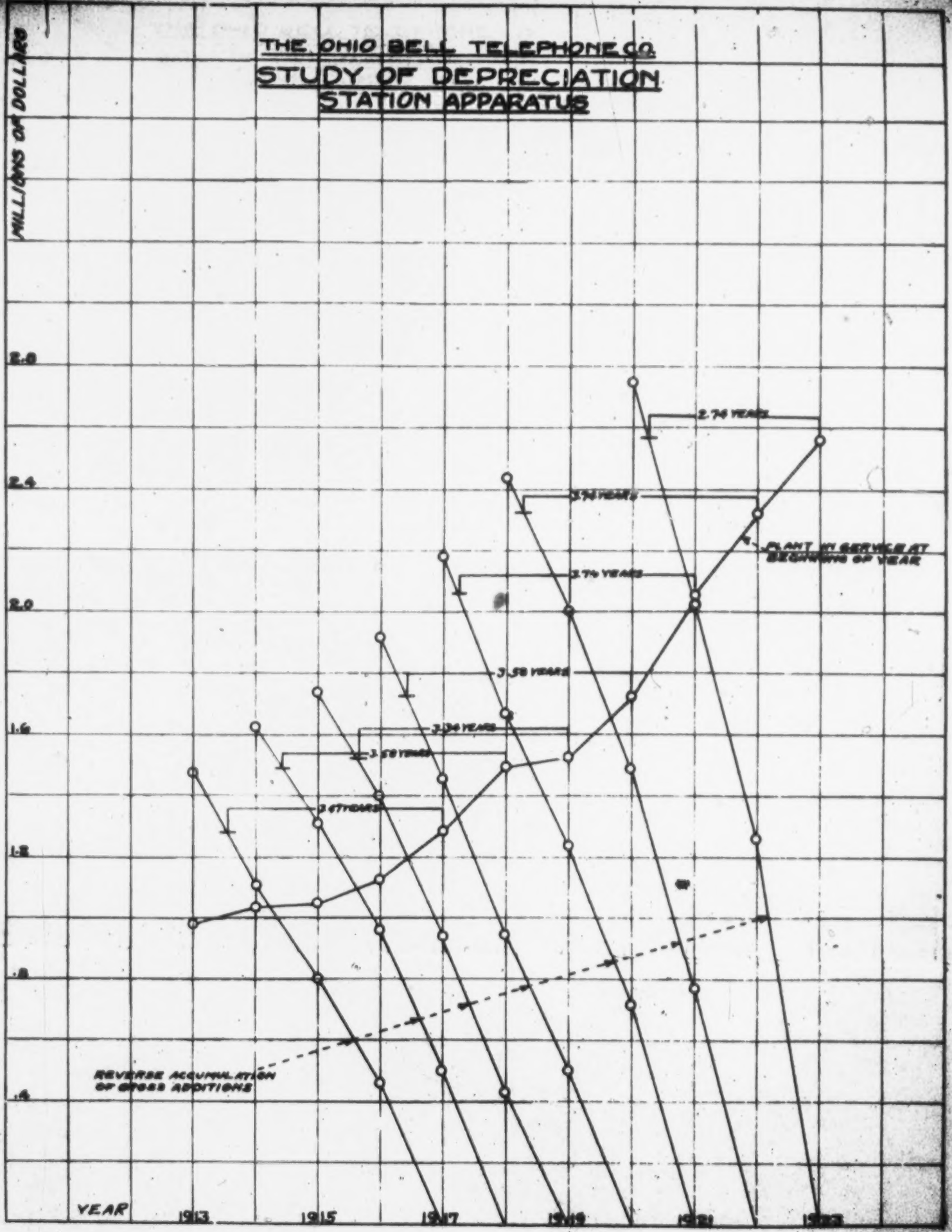
11855

COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 7



11858

COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 8

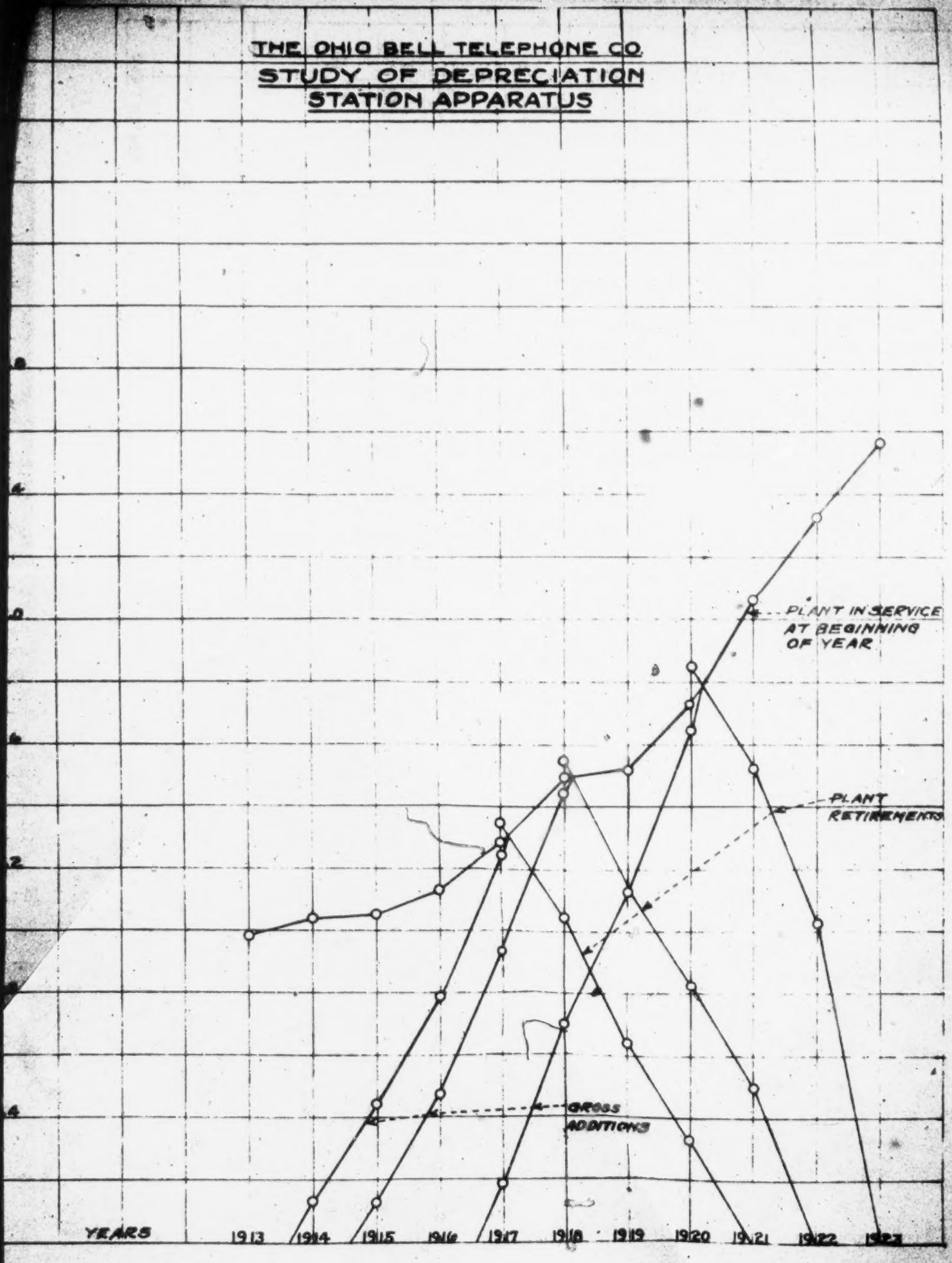


11857

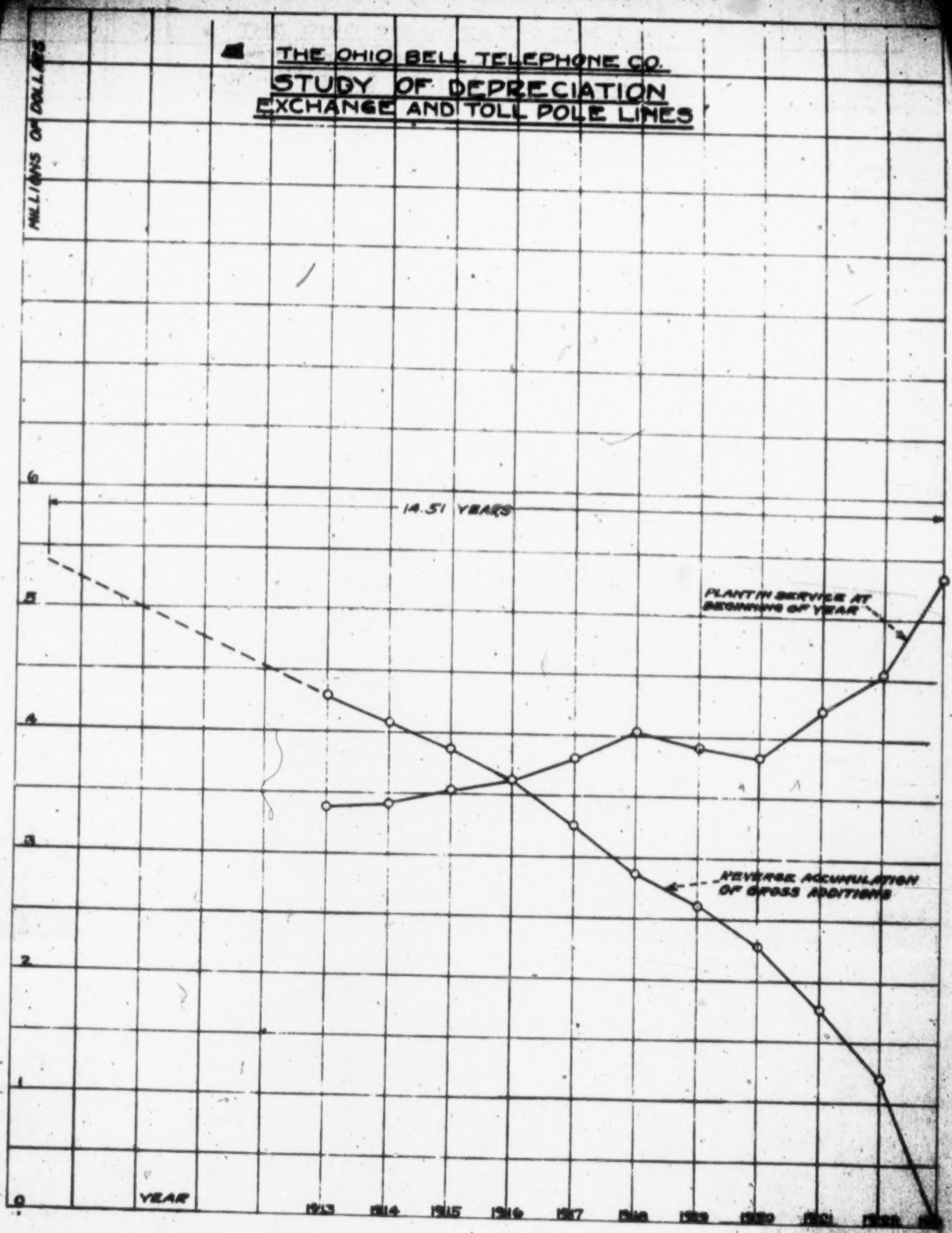
THE OHIO BELL TELEPHONE CO.

STUDY OF DEPRECIATION

STATION APPARATUS



COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 10



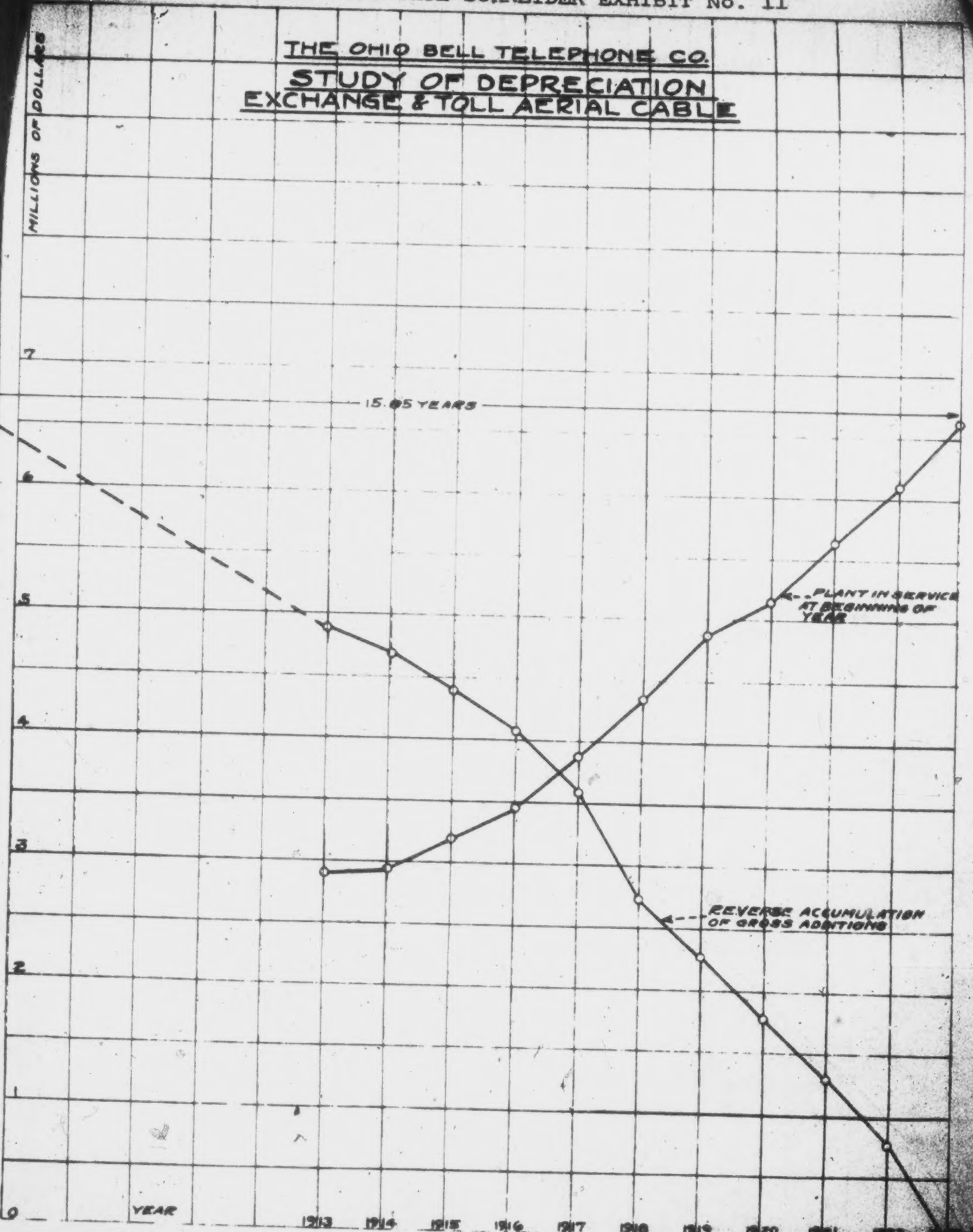
11859

COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 11

THE OHIO BELL TELEPHONE CO.

STUDY OF DEPRECIATION

EXCHANGE & TOLL AERIAL CABLE



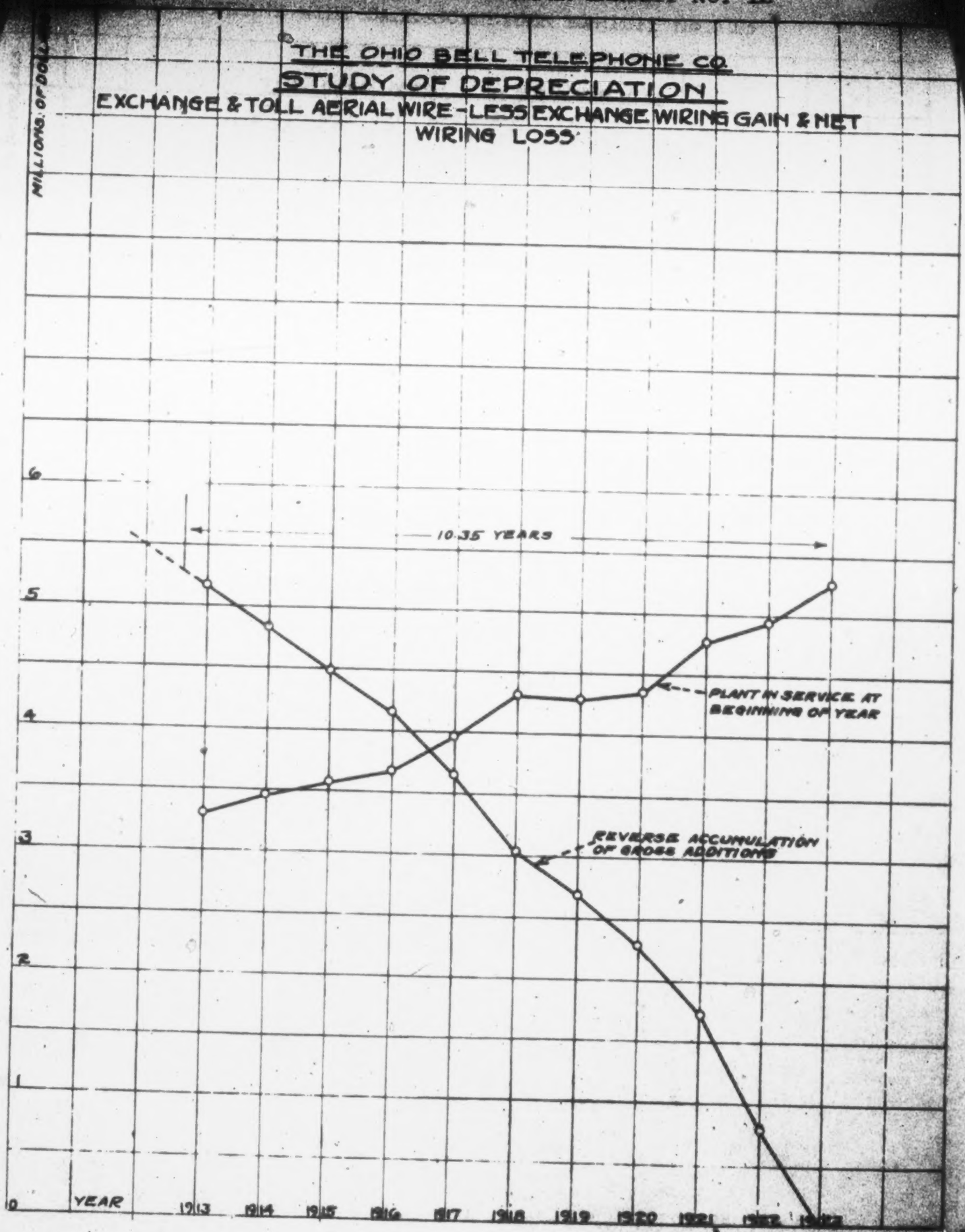
11860

COMPANY WIDE CASE-SCHNEIDER EXHIBIT No. 12

THE OHIO BELL TELEPHONE CO.

STUDY OF DEPRECIATION

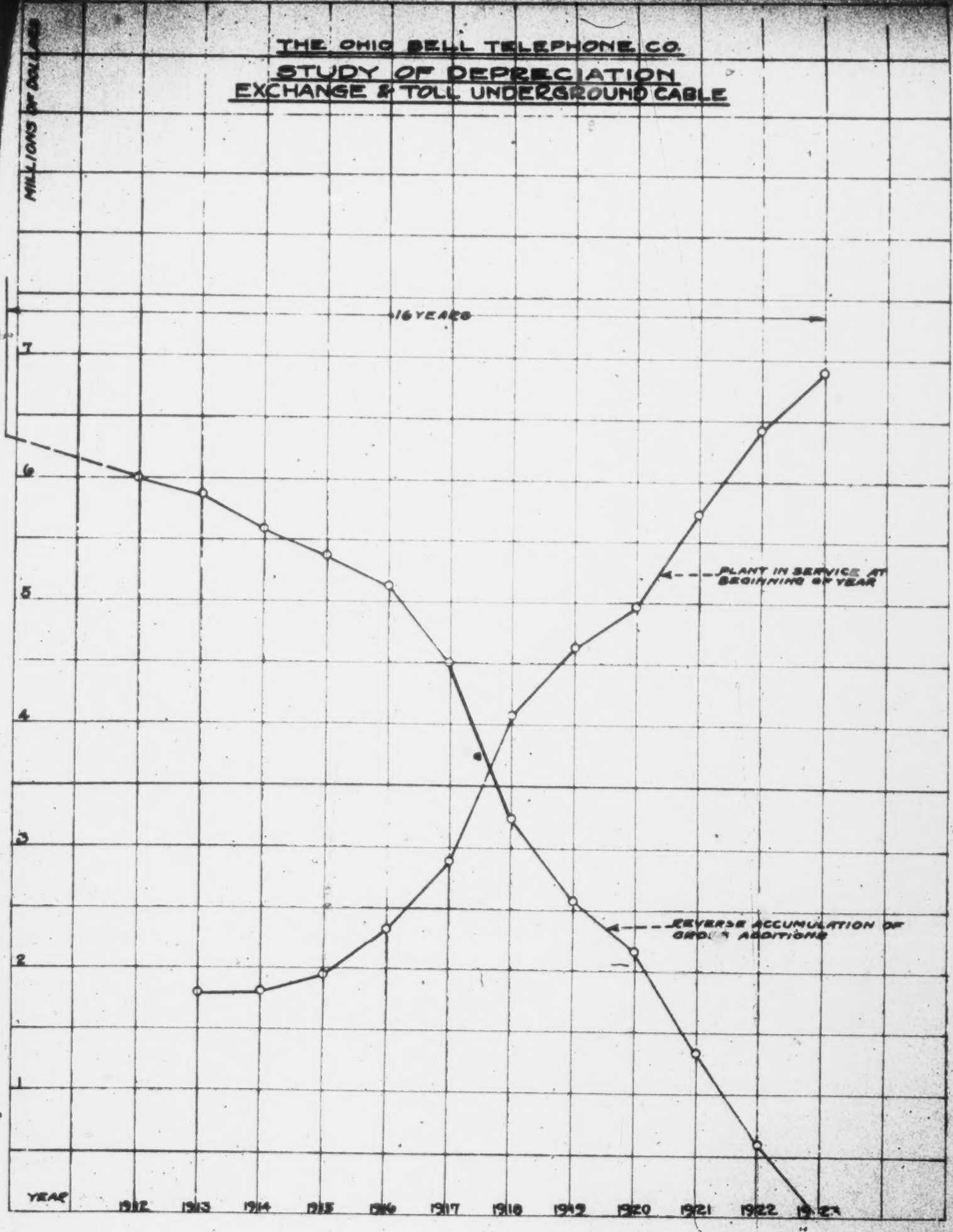
EXCHANGE & TOLL AERIAL WIRE - LESS EXCHANGE WIRING GAIN & NET WIRING LOSS



11881

THE OHIO BELL TELEPHONE CO.

STUDY OF DEPRECIATION
EXCHANGE & TOLL UNDERGROUND CABLE



11862

COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 20

The Ohio State Telephone Company

Cleveland Appraisal—April 1, 1914

Account No.	A Labor & Mat'l. in Place	B Engineering & Superintendence	C Legal Exp. during Const.	D Administration & Supervision	E Contingencies	F Omissions & Oversights	G Total (A+B+C+D+E+F)	H Int. during Const. Based on G	I Taxes & Ins. during Const. Based on G	J (G+H+I) Cost of Reproduction	K % Relation J to
[illegible] Right of Way	250,000.00	.....	.....	.....	.....	.....	250,000.00	9,885.36	3,250.00	263,135.36	105.2
[illegible] Land	378,395.00	7,567.90	7,567.90	.....	.....	.....	393,530.80	28,788.03	7,088.62	429,357.45	113.4
[illegible] Buildings	244,364.33	4,947.50	.....	3,631.00	.....	.....	252,942.83	13,697.50	4,679.44	271,319.77	116.0
[illegible] C. O. Equipment	404,834.88	8,096.69	8,096.68	10,120.88	.....	12,145.04	443,294.17	15,914.64	7,757.65	466,966.46	115.3
[illegible] Station Equipment	287,655.89	5,753.11	5,753.11	7,191.40	8,629.67	14,382.78	329,365.96	5,216.04	2,964.29	337,546.29	117.3
[illegible] Private Branch Exchanges	91,968.94	1,839.39	1,839.36	2,299.23	2,759.08	4,598.44	105,304.44	1,667.44	947.74	107,919.62	117.3
[illegible] Exchange Pole Lines	401,820.33	20,091.02	8,036.40	10,045.51	20,091.02	20,091.02	480,175.30	15,589.27	6,242.28	502,006.85	124.9
[illegible] Exchange Aerial Cable	278,308.34	13,915.42	5,566.15	6,957.72	13,915.42	13,915.42	332,578.47	9,096.17	3,891.17	345,565.81	124.2
[illegible] Exchange Aerial Wire	291,446.47	14,572.32	5,828.93	7,286.16	14,572.32	14,572.32	348,278.52	6,308.20	3,482.79	358,069.51	122.8
[illegible] Exchange U. G. Conduit	669,935.61	33,496.79	13,398.69	16,748.39	33,496.79	33,496.78	800,573.05	29,031.10	12,008.60	841,612.75	125.6
[illegible] Exchange U. G. Cable	649,064.90	32,453.26	12,981.30	16,226.62	32,453.26	32,453.26	775,632.60	19,971.12	10,548.60	806,152.32	124.2
Total	3,947,794.69	142,733.40	69,068.52	80,506.91	125,917.56	145,655.06	4,511,676.14	155,164.87	62,811.18	4,729,652.19	
[illegible] Furniture & Fixtures	21,081.47	.....	.....	527.04	.....	1,054.07	22,662.58	1,430.58	398.86	24,492.02	
[illegible] Stable & Garage Equip	18,762.35	.....	.....	469.06	.....	938.12	20,169.53	1,273.19	354.98	21,797.70	
[illegible] Tools	6,479.19	.....	.....	161.98	.....	323.96	6,965.13	439.67	122.59	7,527.39	
Total	3,994,117.70	142,733.40	69,068.52	81,664.99	125,917.56	147,971.21	4,561,473.38	158,308.31	63,687.61	4,783,469.30	
% Relation to Total Column A	.....	3.57%	1.73%	2.05%	3.15%	3.70%	.....	3.96%	1.59%	119.75%	
Preliminary Costs	.....	50,000.00	28,000.00	.....	.....	.....	.....	.....	.....	.....	
% Relation Prel. Costs to Total Column J	.....	1.05	.59	.....	.....	.....	.....	.....	.....	.....	

% Relation, Total Construction Overhead Costs (Totals Columns B, C, D, E, F, H and I) To Direct Construction Costs (Total Column A) ..... = 19.75%

Total Physical Property (Exclusive of Working Capital and Supplies (Column J) = ... 5,148,969.30

Working Capital including Supplies 151,552.15

Total Physical Property and Working Capital 5,300,521.45

Cost of Establishing Business ..... 551,971.55 % Rel. to Total Column J = 11.54%

Cost of E. B. in Preliminary Costs ..... 77,244.32 " " " " " " = 1.61

Total Cost of Establishing Business ..... 629,215.87 " " " " " " = 13.15 629,215.87

% Relation Cost of Establishing Business to Total Physical Property (Column J) 13.15

Total Columa A .....

" " B .....

" " C .....

" " D .....

" " E .....

" " F .....

" " H .....

" " I .....

" Cols. B, C, D, E, F, H, I .....

Total Column J .....

Prelim. Costs { Engineering ..... Legal ..... Financial .....

Total Preliminary Costs .....

Cost of Est. Bus .....

COMPANY WIDE CASE—SCHNEIDER EXHIBIT No. 20

The Ohio State Telephone Company

Cleveland Appraisal—April 1, 1914

A	B	C	D	E	F	G	H	I	J (G+H+I)	K		
Labor & Mat'l. in Place	Engineering & Superintendence	Legal Exp. during Const.	Administration & Supervision	Contingencies	Omissions & Oversights	Total (A+B+C+ D+E+F)	Int. during Const. Based on G	Taxes & Ins. during Const. Based on G	Cost of Reproduction	% Relation J to A	Financial	Total
250,000.00	.....	.....	.....	.....	.....	250,000.00	9,885.36	3,250.00	263,135.36	105.25		
378,395.00	7,567.90	7,567.90	.....	.....	.....	393,530.80	28,788.03	7,038.62	429,357.45	113.47		
244,264.33	4,947.50	.....	3,631.00	.....	.....	252,942.83	13,697.50	4,679.44	271,319.77	116.62		
404,334.88	8,096.69	8,096.68	10,120.88	.....	12,145.04	443,294.17	15,914.64	7,757.65	466,966.46	115.35		
287,655.89	5,753.11	5,753.11	7,191.40	8,629.67	14,382.78	329,365.96	5,216.04	2,964.29	337,546.29	117.34		
91,968.94	1,839.39	1,839.36	2,299.23	2,759.08	4,598.44	105,304.44	1,667.44	947.74	107,919.62	117.34		
401,220.33	20,091.02	8,036.40	10,045.51	20,091.02	20,091.02	480,175.30	15,589.27	6,242.28	502,006.85	124.93		
278,308.34	13,915.42	5,566.15	6,957.72	13,915.42	13,915.42	332,578.47	9,096.17	3,891.17	345,565.81	124.17		
291,446.47	14,572.32	5,828.93	7,286.16	14,572.32	14,572.32	348,278.52	6,308.20	3,482.79	358,069.51	122.86		
669,935.61	33,496.79	13,398.69	16,748.39	33,496.79	33,496.78	800,573.05	29,031.10	12,008.60	841,612.75	125.63		
649,064.90	32,453.26	12,981.30	16,226.62	32,453.26	32,453.26	775,632.60	19,971.12	10,548.60	806,152.32	124.20		
3,947,794.69	142,733.40	69,068.52	80,506.91	125,917.56	145,655.06	4,511,676.14	155,164.87	62,811.18	4,729,652.19			
21,081.47	.....	.....	527.04	.....	1,054.07	22,662.58	1,430.58	398.86	24,492.02			
18,762.35	.....	.....	469.06	.....	938.12	20,169.53	1,273.19	354.98	21,797.70			
6,479.19	.....	.....	161.98	.....	323.96	6,965.13	439.67	122.59	7,527.39			
3,994,117.70	142,733.40	69,068.52	81,664.99	125,917.56	147,971.21	4,561,473.38	158,308.31	63,687.61	4,783,469.30			4,783,469.30
.....	3.57%	1.73%	2.05%	3.15%	3.70%	.....	3.96%	1.59%	119.75%			
.....	50,000.00	28,000.00	.....	.....	.....	.....	.....	.....	.....		287,500.00	365,500.00
.....	1.05	.59	.....	.....	.....	.....	.....	.....	.....		6.01	7.65

sts (Totals Columns B, C, D, E, F, H and I) To Direct Construction Costs (Total Column A) ..... = 19.75%

g Capital and Supplies (Column J) = ... 5,148,969.30

..... 151,552.15

Capital 5,300,521.45

..... 551,971.55 % Rel. to Total Column J = 11.54%

..... 77,244.32 " " " " " " = 1.61

..... 629,215.87 " " " " " " = 13.15 629,215.87

Total Physical Property (Column J) 13.15

		% Rel. to Col. A
Total Column A	3,994,117.70	100.00
" " B	142,733.40	3.57
" " C	69,068.52	1.73
" " D	81,764.99	2.05
" " E	125,917.56	3.15
" " F	147,971.21	3.70
" " H	158,308.31	3.96
" " I	63,687.61	1.59
" Cols. B, C, D, E, F, H, I	789,451.60	19.75

		% Rel. to Col. J
Total Column J	4,783,469.30	100.00
Prelim. Costs Engineering	50,000.00	1.05
Prelim. Costs Legal	28,000.00	.59
Prelim. Costs Financial	287,500.00	6.01
Total Preliminary Costs	365,500.00	7.65
Cost of Est. Bus	629,215.87	13.15

[Id. 11894]

COMPANY WIDE CASE, SCHEDULED EXHIBIT No. 21

The Ohio Bell Telephone Company

Annual Rate of Depreciation

For Each Class of Plant and Equipment

Class of Plant	Life in years (a)	% net salvage (b)	% net loss 100% − (b) (c)	% extr. repairs (d)	% annual rate (c) + (a) + (d) (e)
Buildings—750 Huron Road	Special	Special	Special	...	2.3
" except 750 Huron Road	25	20	80	...	3.2
C.O.E.—Manual	9.5	5	95	...	10
Dial	16	5	95	...	5.9
Portable	9.5	5	95	...	10
Other Equipment of Central Office	10	25	75	...	7.5
Station Apparatus	4.5	65	35	...	7.8
Private Branch Exchanges	6.5	40	60	...	9.2
Booths and Special Fittings	14	23	77	...	5.5
Exchange Pole Lines	14	5	105	0.1	7.6
Exchange Aerial Cable	15	13	87	0.1	5.9
Exchange Aerial Wire Lines	13	20	120	0.4	9.6
Exchange U.G. Cond.—Main	50	...	100	...	2
Subsidiary	25	...	100	...	4
Exchange U.G. Cable	20	16	84	...	4.2
Exchange Submarine Cable	15	...	100	...	6.7
Toll Pole Lines	16	3	103	0.4	6.8
Toll Aerial Cable	20	15	85	...	4.3
Toll Aerial Wire	20	20	80	0.5	4.5
Toll U.G. Conduit	50	...	100	...	2
Toll U.G. Cable	25	18	82	...	3.3
Toll Submarine Cable	15	...	100	...	6.7
Exchange Right-of-Way	30	...	100	...	3.3
Toll Right-of-Way	40	...	100	...	2.5
Office Furniture & Fixtures	11	15	85	...	7.7

WCS:N
1-24-30

[fol. 11865] COMPANY WIDE CASE, STEPHENS EXHIBIT No. 1

The Ohio Bell Telephone Company

List of Exchanges Where Dual Central Offices Were Located and Where Dual Service Was Given Prior to Unification

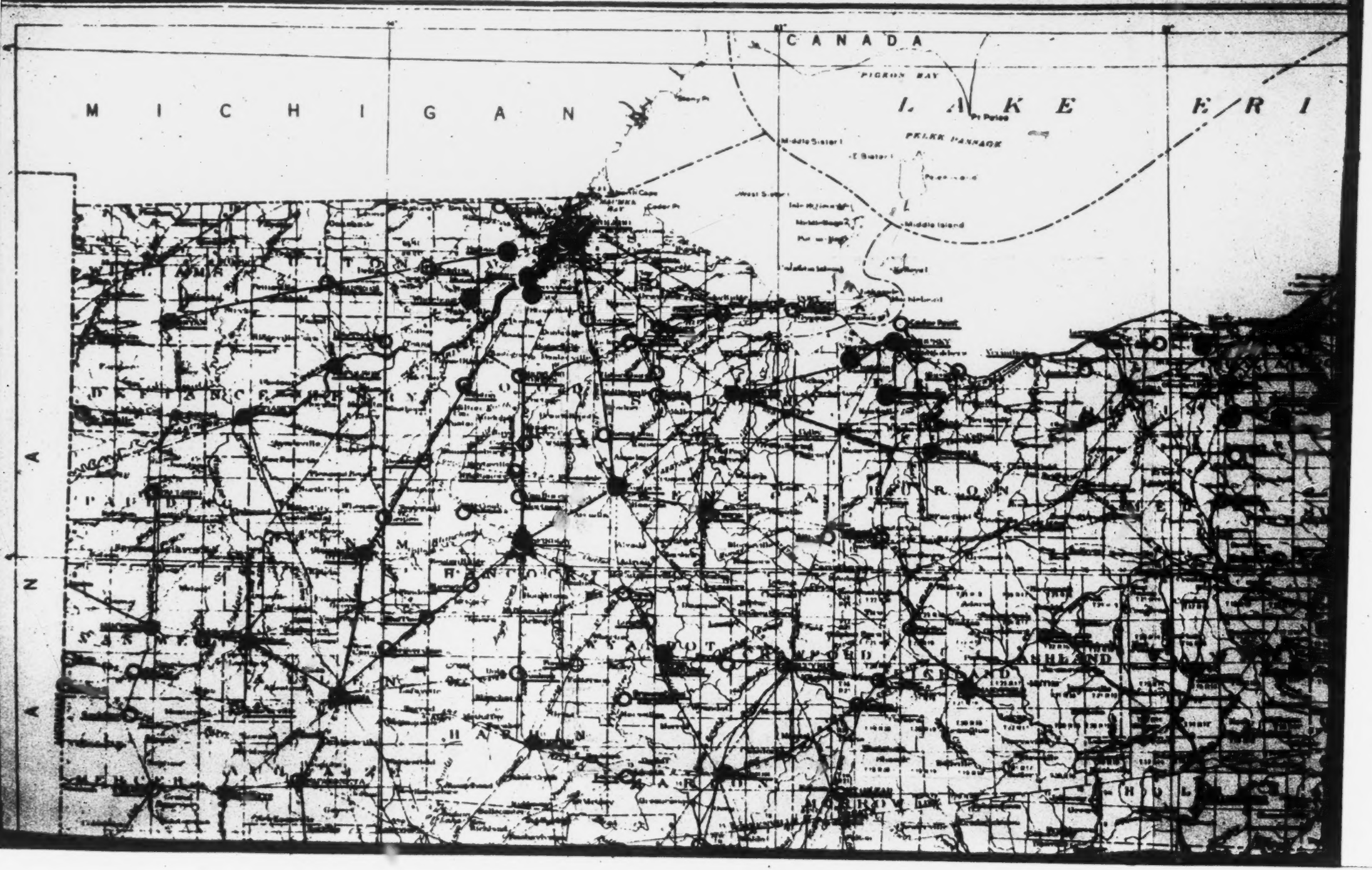
Akron	As a result of consolidation of C. U. T. Co. & Ohio State Tel. Co.
Alliance	"
Barberton	"
Canal Winchester	"
Canton	"
Centerville	"
Columbus-Linden	"
Cuyahoga Falls	"
Dayton	"
Dresden	"
Findlay	"
Fostoria	"
Grove City	"
Lancaster	"
London	"
Lowellville	"
Massillon	"
Miamisburg	"
Nelsonville	"
Roseville	"
Sebring	"
Toledo	"
Washington C. H.	"
Westerville	"
Youngstown	"
Zanesville	"
Berea	As a result of consolidation of Cleve. Tel. Co. & O. S. Tel. Co.
Chagrin Falls	"
Cleveland	"

E. Liverpool	As a result of consolidation of Ch. & Pot. Co. & O. S. Tel. Co.
E. Palestine	" " " " " " "
Leetonia	" " " " " " "
Lisbon	" " " " " " "
Salem	" " " " " " "
Salineville	" " " " " " "
Wellsville	" " " " " " "
Sandusky	As a result of purchase of the Sandusky Home Telephone Co.
Springfield	" " " " " " Springfield-Xenia Tel. Co.
New Carlisle	" " " " " " " " " "
Xenia	" " " " " " " " " "
Yellow Springs	" " " " " " " " " "
Upper Sandusky	" " " " " " Upper Sandusky Telephone Co.
Newcomerstown	" " " " " " certain property of the Tus. Cty. Tel. Co.
Uhrichsville	" " " " " " " " " "

(Here follows 1 photo, folio 11866.)

DEPARTMENT OF THE INTERIOR
JOHN BARTON PAYNE, SECRETARY
U. S. GEOLOGICAL SURVEY
GEORGE OTIS SMITH, DIRECTOR

COMPANY WIDE CASE-STEPHENS EXHIBIT No. 2



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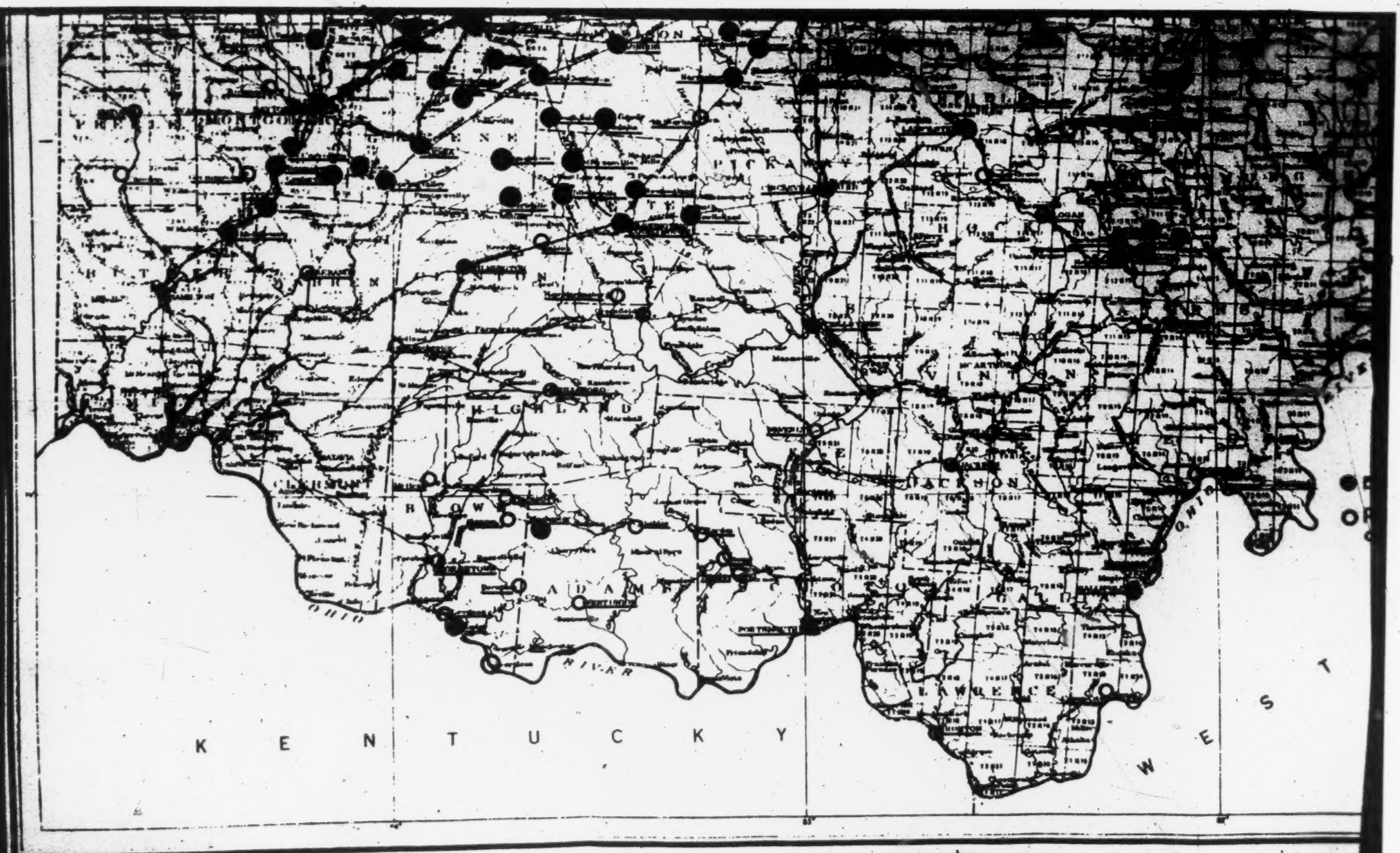


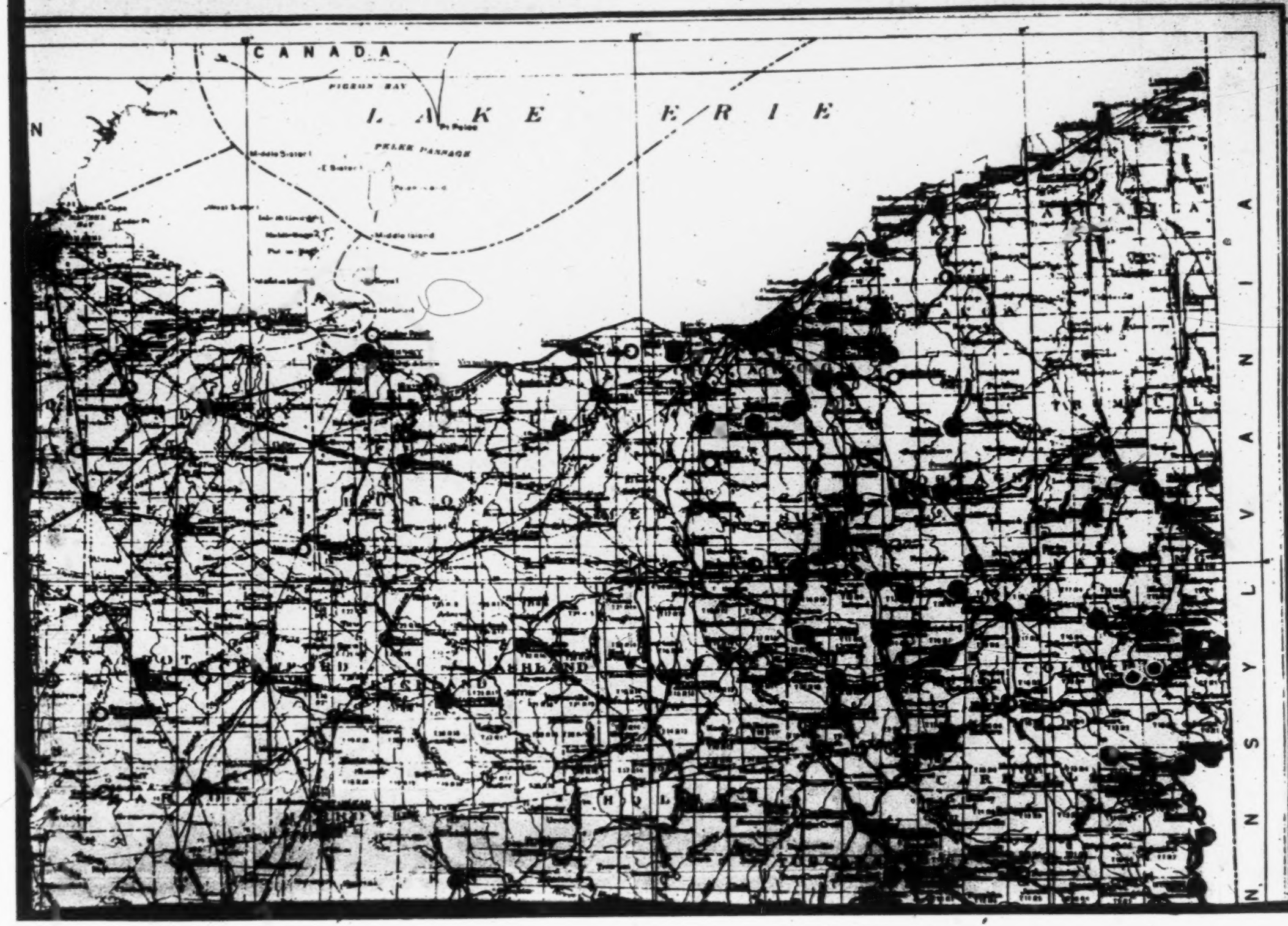
R. B. Marshall, Chief Geographer
A. F. Hassan, Cartographer
Compiled in 1910 and 1911

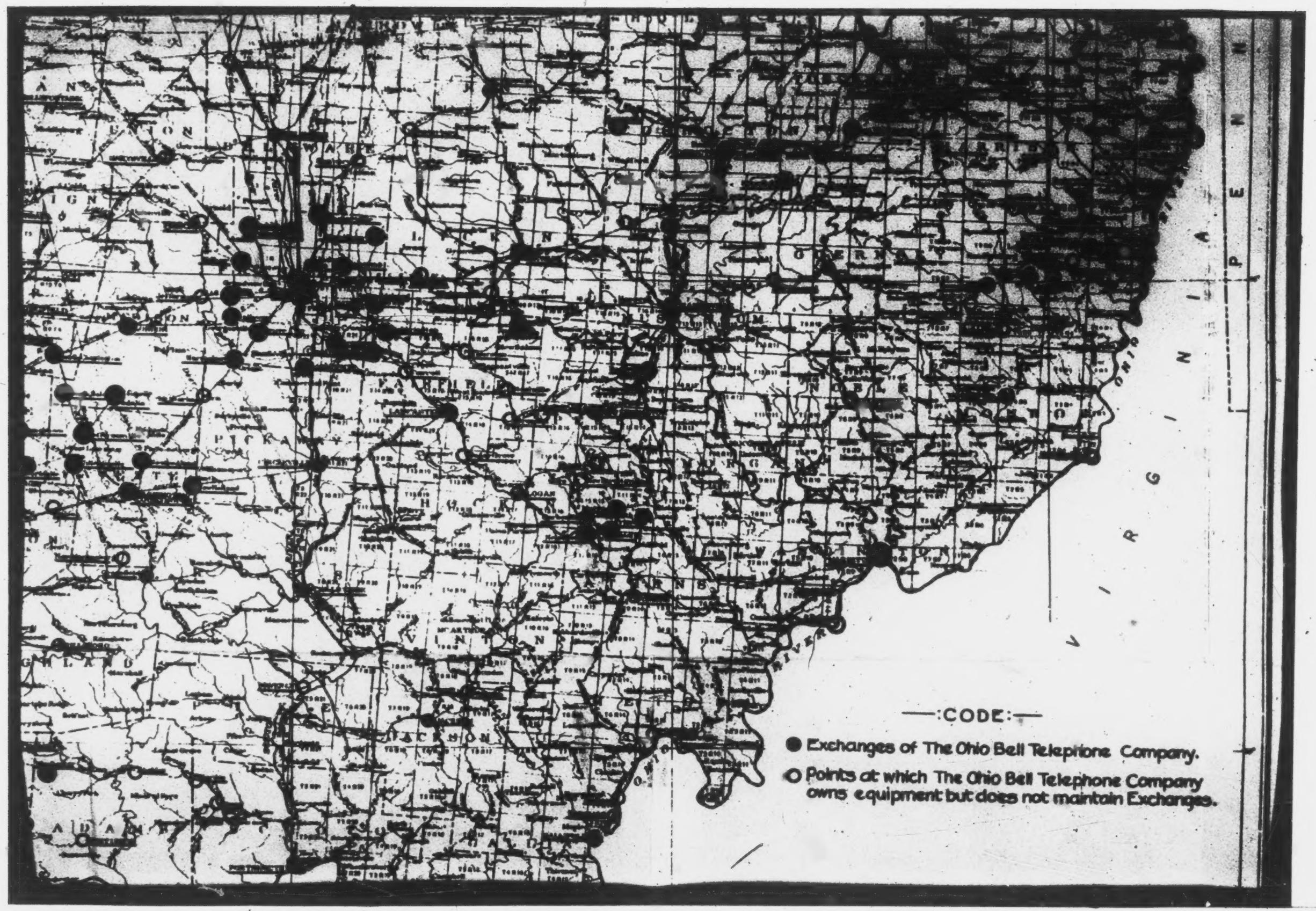
Scale

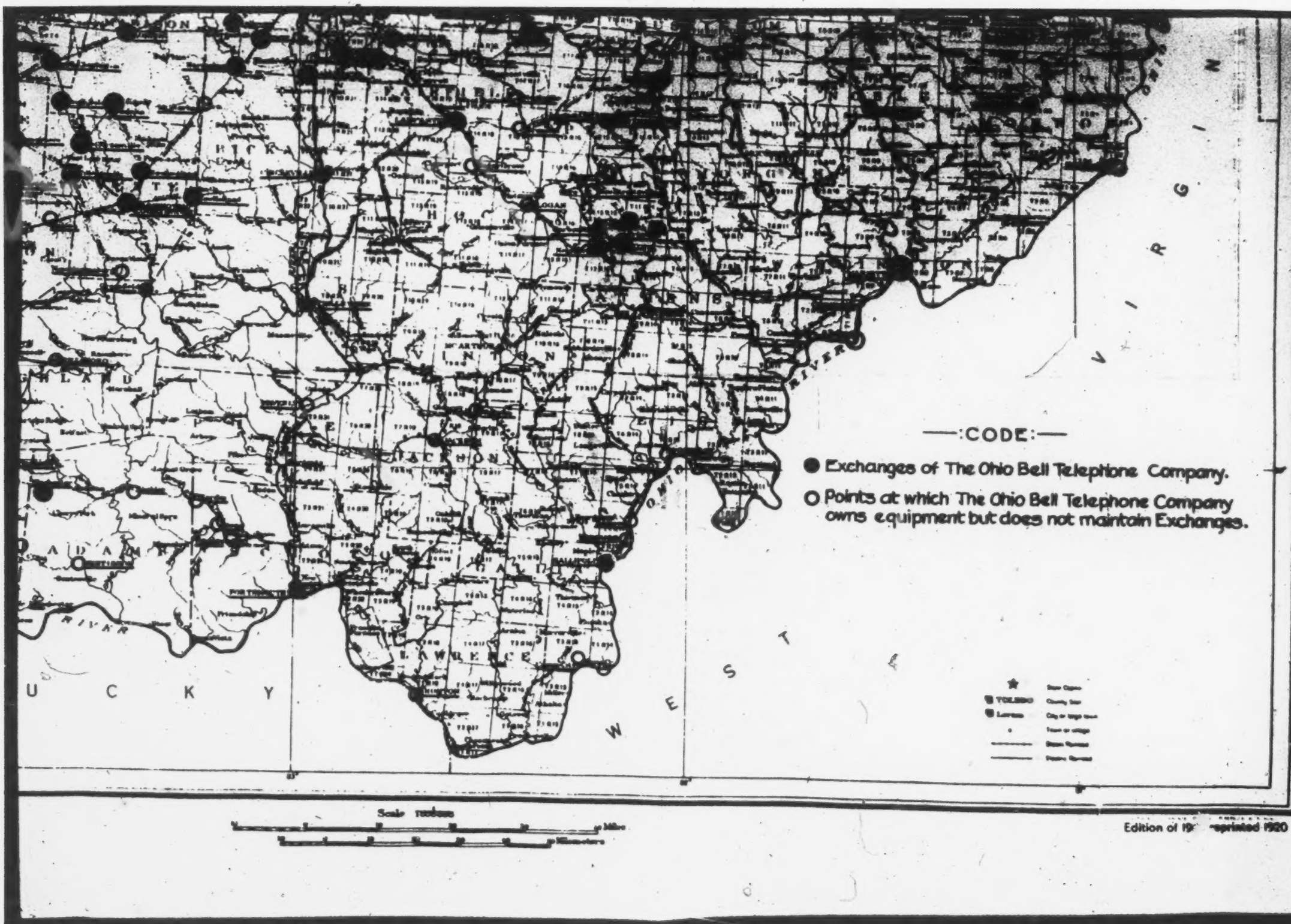
COMPANY WIDE CASE-STEPHENS EXHIBIT No. 2

OHIO

11866




—:CODE:—
● Exchanges of The Ohio Bell Telephone Company.
○ Points at which The Ohio Bell Telephone Company owns equipment but does not maintain Exchanges.


—:CODE:—
● Exchanges of The Ohio Bell Telephone Company.
○ Points at which The Ohio Bell Telephone Company owns equipment but does not maintain Exchanges.
Scale reduced
Edition of 19 reprinted 1920

Buildings

Item	Reproduction Cost New	Percent Condition	Depreciated Cost Present Condition
AKRON			
Bldg. No.—1			
Location —Nos. 72-76 S. High St.			
Used for —Main Central Office	$287,852.00	97%	$279,216.00
Bldg. No.—2			
Location —Nos. 82-84 S. High St.			
Used for —Traffic and Commercial Offices and operators' training school	62,640.00	90%	56,376.00
ALLIANCE			
Bldg. No.—1			
Location —400 E. Main St.			
Used for —Main central office	6,377.00	95%	6,058.00
BARBERTON			
Bldg. No.—1			
Location —No. 401 E. Park St.			
Used for —Main central office	14,813.00	95%	14,072.00
BELLAIRE			
Bldg. No.—1			
Location —No. 3337 Guernsey St.			
Used for —Main central office	27,700.00	92%	25,484.00
BEREA			
Bldg. No.—1			
Location —No. 23 E. Bridge St.			
Used for —Main central office	15,163.00	90%	13,647.00
CANTON			
Bldg. No.—1			
Location —No. 228 Cleveland Ave., S. W.			
Used for —Hemlock central office	46,503.00	93%	43,268.00

7245

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—2 Location —No. 317 Tusc. St. Used for —McKinley central office	$40,016.00	85%	$34,014.00
Bldg. No.—3 Location —No. 405 Cleveland Ave., N. W. Used for —Central office	277,505.00	100%	277,505.00
[fol. 11888]			
CLEVELAND			
Bldg. No.—1 Location —No. 6133 Broadway Ave. Used for —Broadway central office	70,500.00	92%	64,860.00
Bldg. No.—2 Location —No. 5300 Prospect Ave. Used for —Randolph central office	148,000.00	93%	137,640.00
Bldg. No.—3 Location —12223 St. Clair Ave. Used for —Glenville and Eddy central offices	398,410.00	96%	382,474.00
Bldg. No.—4 Location —No. 225-243 Champlain Ave. Used for —Main and Cherry central offices	719,315.00	93%	668,963.00
Bldg. No.—5 Location —No. 2135 E. 19th St. Used for —Prospect central office	112,999.00	91%	102,829.00
Bldg. No.—6 Location —No. 2016 W. 65th St. Used for —Hemlock central office	73,143.00	92%	67,292.00
Bldg. No.—7 Location —No. 3026 Scranton Rd. Used for —Lincoln central office	77,168.00	92%	70,994.00
Bldg. No.—8 Location —No. 2059 E. 105th St. Used for —Garfield central office	240,966.00	95%	228,887.00

	Reproduction Cost New	Percent Condition	Reproduction Cost Less Depreciation
Bldg. No.—9 Location —W. 110th St. S. of Madison Ave. Used for —Storage Shed	$1,250.00	60%	$750.00
Bldg. No.—10 Location —W. 110 St. S. of Madison Ave. Used for —Pole yard office	140.00	70%	98.00
Bldg. No.—11 Location —Cedar and Edgewood Rds. Used for —Fairmount central office	202,468.00	99%	200,443.00
Bldg. No.—12 Location —No. 14414 Detroit Ave. Used for —Lakewood central office bldg	160,980.00	98%	157,760.00
[fol. 11889]			
Bldg. No.—13 Location —No. 700 Prospect Ave. Used for —Superior central office, traffic and commercial offices	1,096,963.00	90%	$987,267.00
Bldg. No.—14 Location —Rear of No. 700 Prospect Ave. Used for —Garage	9,723.00	90%	8,751.00
Bldg. No.—15 Location—Rear of #700 Prospect Ave. Used for —Garage	17,582.00	90%	15,824.00
Bldg. No.—16 Location —No. 1839 E. 81st St. Used for —Princeton and Pennsylvania central offices	81,190.00	94%	76,319.00
Bldg. No.—17 Location —No. 6524 B-way Ave. Used for —Academy central office	31,700.00	95%	30,115.00
Bldg. No.—18 Location —No. 6330 Lorain Ave. Used for —Melrose central office	49,165.00	95%	46,707.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—19 Location —No. 6215 Carnegie Ave. Used for —Plant offices	3,700.00	85%	$3,145.00
Bldg. No.—20 Location —No. 6513 Guthrie St. Used for —Cliffside central office	189,465.00	100%	189,465.00
COLUMBUS			
Bldg. No.—1 Location —No. 28 Sherman Ave. Used for —Franklin central office	78,940.00	94%	74,204.00
Bldg. No.—2 Location —No. 1405 W. Broad St. Used for —Hilltop central office	74,691.00	96%	71,703.00
[fol. 11870]			
Bldg. No.—3 Location —No. 21 E. Fifth Ave. Used for —North central office	103,618.00	98%	101,546.00
Bldg. No.—4 Location —No. 33 N. Third St. Used for —Main B Central Office	406,320.00	93%	377,878.00
Bldg. No.—5 Location —No. 355 Thurman Ave. Used for —Garfield central office	71,280.00	95%	67,716.00
Bldg. No.—6 Location —No. 104 N. Third St. Used for —Plant and offices to be used for Adams central office	363,100.00	96%	348,576.00
Bldg. No.—7 Location —No. 97-107 N. Third St. Used for —Main S central office, plant and commercial offices	231,700.00	87%	201,579.00
Bldg. No.—8 Location —319 W. 5th Ave. Used for —Fifth Ave. central office	18,200.00	75%	9,900.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Percent Condition
Bldg. No.—9 Location —Rear of No. 2467 East Ave. Used for —Blake central office	$3,920.00	95%	$3,724.00
Bldg. No.—10 Location —Rear of No. 62 E. 13th Ave. Used for —Indianola central office	6,697.00	96%	6,429.00
Bldg. No.—11 Location —No. 1465 Hawthorne Ave. Used for —Hawthorne central office	3,920.00	95%	3,724.00
Bldg. No.—12 Location —No. 587 Oakwood Ave. Used for —Mooberry central office	6,785.00	95%	6,446.00
Bldg. No.—13 Location —Rear of 1448 Franklin Ave. Used for —Franklin Park central office	15,030.00	88%	13,226.00
[fol. 11871]			
Bldg. No.—14 Location —Rear of No. 18 E. Mohler St. Used for —Hanford central office	3,920.00	95%	3,724.00
Bldg. No.—15 Location —No. 3520 N. High St. Used for —Clintonville central office	6,426.00	95%	6,105.00
Bldg. No.—16 Location —Cor. W. 3rd Ave. & Fairview Ave. Used for —Arlington central office	3,580.00	95%	3,401.00
DAYTON			
Bldg. No.—1 Location —Nos. 16-18 N. Ludlow St. Used for —Main central office	90,099.00	90%	81,089.00
Bldg. No.—2 Location —No. 1901 E. 5th St. Used for —East central office	54,634.00	96%	52,449.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—3			
Location —No. 304 Delaware Ave.			
Used for —Lincoln central office equipment	$75,372.00	99%	$74,618.00
Bldg. No.—4			
Location —No. 48 S. Jefferson St.			
Used for —Garfield central office, traffic, commercial and plant offices	198,055.00	90%	178,249.00
EAST LIVERPOOL			
Bldg. No.—1			
Location —No. 415 Market St.			
Used for —Main central office	62,294.00	94%	58,556.00
FINDLAY			
Bldg. No.—1			
Location —No. 612 S. Main St.			
Used for —Main central office	60,998.00	95%	57,948.00
GALLIPOLIS			
Bldg. No.—1			
(fol. 11672)			
Location —No. 462 Second Ave.			
Used for —Main central office	19,500.00	50%	9,750.00
MARIETTA			
Bldg. No.—1			
Location —No. 308 Putnam St.			
Used for —Main central office	52,236.00	91%	47,535.00
MARTINS FERRY			
Bldg. No.—1			
Location —No. 10 S. 3rd St.			
Used for —Main central office	10,545.00	95%	10,018.00

Item	Reproduction Cost New	Percent Condition	Depreciated Cost, Present Condition
MASSILLON			
Bldg. No.—1			
Location —No. 100 Factory St.			
Used for —Main central office	$96,255.00	99%	$95,292.00
MIDDLETOWN			
Bldg. No.—1			
Location —No. 1011 1st Ave.			
Used for —Main central office	29,173.00	92%	26,839.00
NEW CARLISLE			
Bldg. No.—1			
Location —W. Jefferson St.			
Used for —Main central office	3,450.00	40%	1,380.00
Bldg. No.—2			
Location —Rear of Bldg. No. 1.			
Used for —Garage	300.00	75%	225.00
NORTH JACKSON			
Bldg. No.—1			
Location —West side of Warren Rd. near intersection with Youngstown-Milton Dam Road			
Used for —Main central office	2,050.00	75%	1,538.00
PAINESVILLE			
Bldg. No.—1			
Location —No. 104 S. St. Clair St.			
Used for —Main central office	17,342.00	90%	15,608.00

PAINESVILLE (Cont'd.)			
Bldg. No.—2			
Location —Rear of 104 S. St. Clair St.			
Used for —Garage	1,955.00	75%	1,466.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
PIQUA			
Bldg. No.—1			
Location —Nos. 311-313 N. Wayne St.			
Used for —Main central office	$39,925.00	96%	$37,929.00
SANDUSKY			
Bldg. No.—1			
Location —No. 416 Columbus Ave.			
Used for —Main central office	51,199.00	96%	49,151.00
Bldg. No.—2			
Location —Rear of 416 Columbus Ave.			
Used for —Garage	3,330.00	97%	3,230.00
SOUTH EUCLID			
Bldg. No.—1			
Location —Mayfield Rd. & Longwood Dr.			
Used for —Main central office	5,000.00	90%	4,500.00
Bldg. No.—2			
Location —Rear of Bldg. No. 1			
Used for —Garage	420.00	85%	365.00
SPRINGFIELD			
Bldg. No.—1			
Location —Nos. 132-134 E. High St.			
Used for —Main central office	51,177.00	85%	43,500.00
Bldg. No.—2			
Location —Nos. 21-25 S. Center St.			
Used for —Center central office	48,218.00	90%	43,396.00
Bldg. No.—3			
Location —Rear of Nos. 21-25 S. Center St.			
Used for —Garage	2,950.00	90%	2,655.00

	Reproduction Cost New	Present Condition	Reproduction Cost Present Condition
ST. CLAIRSVILLE			
Bldg. No.—1			
Location —Marietta St.			
Used for —Main central office	$6,100.00	70%	$4,270.00
[fol. 11874]			
STEUBENVILLE			
Bldg. No.—1			
Location —No. 422 Wash. St.			
Used for —Main central office	49,001.00	96%	47,041.00
Bldg. No.—2			
Location —Rear of No. 422 Wash. St.			
Used for —Garage	4,040.00	96%	3,878.00
TOLEDO			
Bldg. No.—1			
Location —No. 436 Delaware Ave.			
Used for —Collingwood Central office	53,175.00	96%	51,048.00
Bldg. No.—2			
Location —Nos. 511-513 E. Broadway			
Used for —Navarre central office	73,385.00	96%	70,450.00
Bldg. No.—3			
Location —No. 1131 Palmwood Ave.			
Used for —Forest central office	77,661.00	95%	73,778.00
Bldg. No.—4			
Location—No. 402 New York Ave.			
Used for —Pontiac central office	21,915.00	93%	20,381.00
Bldg. No.—5			
Location —No. 231 Huron St.			
Used for —Main S central office	136,250.00	90%	122,625.00
Bldg. No.—6			
Location —No. 851 Islington St.			
Used for —Garfield central office	54,330.00	95%	51,614.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—7 Location —No. 869 Orchard St. Used for —Walbridge central office	$45,081.00	96%	$43,278.00
Bldg. No.—8 Location —No. 1826 Arlington St. Used for —Central office	67,500.00	98%	66,150.00
Bldg. No.—9 Location —No. 240 Vance St. Used for —Plant offices	2,050.00	90%	1,845.00
UNIONTOWN			
Bldg. No.—1 Location —W. Main St. Used for —Main central office	6,100.00	70%	4,270.00
[fol. 11875]			
UPPER SANDUSKY			
Bldg. No.—1 Location —Wyandotte and 7th Sts. Used for —Central office	1,302.00	100%	1,302.00
WICKLIFFE			
Bldg. No.—1 Location —Euclid Ave. between stop Nos. 22½ and 23 Used for —Main central office	9,576.00	90%	8,618.00
Bldg. No.—2 Location —Rear of Bldg. No. 1 Used for —Garage	955.00	90%	860.00
YOUNGSTOWN			
Bldg. No.—1 Location —No. 116 W. Rayen Ave. Used for —Garfield central office	156,630.00	96%	150,365.00

Item	Reproduction Cost New	Percent Condition	Reproduction Cost Present Condition
Bldg. No.—2 Location —No. 21 E. Rayon Ave. Used for —Randolph central office	$97,919.00	93%	$91,065.00
Bldg. No.—3 Location —No. 2413 Oakhill Ave. Used for —South central office	6,180.00	95%	5,823.00
Bldg. No.—4 Location —No. 13 No. Belle Vista Ave. Used for —West central office	8,090.00	98%	7,918.00
ZANESVILLE			
Bldg. No.—1 Location —Nos. 27-29 N. Sixth St. Used for —Main central office	78,569.00	96%	75,426.00
Total—Acct. 212—Buildings	$7,788,774.00	93.59%	$7,289,420.00

[fol. 11876] COMPANY WIDE CASE, STEPHENS EXHIBIT 5

The Ohio Bell Telephone Company

Entire Area

	Percent total Reproduction new in each class of plant	Per cent condition	Equated per cent condition
Buildings	7.17	93	6.67
Central Office Telephone Equipment	15.63	93	14.54
Other Equipment of Central Office	.58	91	.53
Station Apparatus	5.15	92	4.74
Station Installations	1.99	90	1.79
Interior Block Wiring	.08	85	.07
Private Branch Exchanges	3.12	90	2.81
Booth and Special Fittings	.15	85	.13
Exchange Pole Lines	10.40	75	7.80
Exchange Aerial Cable	8.94	91	8.14
Exchange Aerial Wire	4.69	80	3.75
Exchange Underground Conduit	12.21	97	11.84
Exchange Underground Cable	11.09	95	10.54
Exchange Submarine Cable	.02	90	.02
Toll Pole Lines	7.10	78	5.54
Toll Aerial Cable	.55	97	.53
Toll Aerial Wire	4.01	92	3.69
Toll Underground Conduit	.04	97	.04
Toll Underground Cable	.44	96	.42
Toll Submarine Cable	.01	90	.01
Office Furniture and Fixtures	.45	91	.41
General Store Equipment	.01	85	.01
General Stable and Garage Equipment	.45	74	.33
General Tools and Implements	.30	80	.24
Land	3.63	100	3.63
Right-of-Way	1.79	100	1.79
Total Physical Plant	100.00		90.01

[fol. 11877] COMPANY WIDE CASE—SLOAN EXHIBIT A1

[fol. 11878]

W. F. Sloan,

Consulting Engineer,

Conway Building, Chicago

William F. Sloan.
Maynard A. Cook.

February 24, 1926.

The Ohio Bell Telephone Company, Cleveland, Ohio.

GENTLEMEN:

I am submitting herewith a report on the cost of reproduction of the property of The Ohio Bell Telephone Company in the State of Ohio. The cost of reproduction as submitted is based on prices current as of June 30, 1925.

The cost of property in present condition has been determined by field inspection.

Respectfully submitted, W. F. Sloan, Consulting Engineer.

WFS:JP.

[fol. 11879] The Ohio Bell Telephone Company

June 30, 1925.

Table of Contents

	Side folio
Final Summary	11880
Right of Way	11881
Land	11882
Buildings	11889
Central Office Telephone Equipment	11896
Other Equipment of Central Offices	11919
Station Apparatus	11920
Station Installations	11921
Interior Block Wires	11921
Private Branch Exchanges	11922
Booths and Special Fittings	11930
Exchange Pole Lines	11931
Exchange Aerial Cable	11932
Exchange Aerial Wire	11938
Exchange Underground Conduit	11939
Exchange Underground Cable	11970
Exchange Submarine Cable	11985
Toll Pole Lines	11986
Toll Aerial Cable	11987
Toll Aerial Wire	11993
Toll Underground Conduit	11994
Toll Underground Cable	11995
Toll Submarine Cable	12006
Office Furniture and Fixtures	12007
General Store Equipment	12007
General Stable and Garage Equipment	12007
General Tools and Implements	12007
Miscellaneous Construction Expenditures	12007
Taxes During Construction	12008
Interest During Construction	12009
Going Value Discussion	12010
Summary of costs which will be incurred during development period	12012

Side folio
Fixed Charges during Development Period 12013
Operating Expense 12015
Amount of construction undertaken during each quarter of reproduction period 12016
Cumulative cost of construction undertaken during each quarter of reproduction period 12017

[fol. 11880] June 30, 1925

The Ohio Bell Telephone Company

Final Summary

I. C. C. Account		Cost of Reproduction	Cost less Depreciation
207	Right of Way	$1,923,037	$1,[illegible]
211	Land	3,943,467	3,943,467
212	Buildings	7,838,591	7,[illegible]
221	Central Office Telephone Equipment	17,066,538	15,[illegible]
222	Other Equipment of Central Offices	647,518	[illegible]
231	Station Apparatus	5,963,377	5,[illegible]
232	Station Installations	2,211,783	1,[illegible]
233	Interior Block Wires	85,704	72,[illegible]
234	Private Branch Exchanges	3,206,860	2,[illegible]
235	Booths and Special Fittings	166,236	141,201
241	Exchange Pole Lines	11,613,949	9,291,159
242	Exchange Aerial Cable	9,185,972	8,267,375
243	Exchange Aerial Wire	5,031,068	4,144,177
244	Exchange Underground Conduit	13,168,068	12,[illegible]
245	Exchange Underground Cable	11,981,091	11,[illegible]
246	Exchange Submarine Cable	9,543	9,[illegible]
251	Toll Pole Lines	7,267,303	6,[illegible]
252	Toll Aerial Cable	611,034	[illegible]
253	Toll Aerial Wire	4,102,524	3,911,894
254	Toll Underground Conduit	49,485	47,011
255	Toll Underground Cable	499,781	474,[illegible]
256	Toll Submarine Cable	6,561	6,[illegible]
261	Office Furniture and Fixtures	624,244	[illegible]
263	General Store Equipment	18,181	18,[illegible]
264	General Stable and Garage Equipment	652,331	482,[illegible]
265	General Tools and Implements	422,051	337,641
270	Miscellaneous Construction Expenditures	12,805	12,[illegible]
	Omissions 2%	2,176,873	1,940,314
		$111,020,515	$99,415,[illegible]
	General, Administrative, and Legal 2%	2,220,410	1,[illegible]
	Engineering 5%	5,551,026	4,970,[illegible]
	Casualty, Liability, and Fire Insurance 1%	1,110,205	[illegible]
	Taxes During Construction	1,309,745	1,172,[illegible]
	Interest During Construction	6,144,099	5,[illegible]
		$127,356,000	$114,0[illegible]
	Construction work in progress	2,223,718	2,223,718
		$129,579,718	$116,[illegible]
	Working Capital including Cash and Supplies	4,000,000	4,[illegible]
		$133,579,718	$120,[illegible]
	Cost of Establishing Business	22,493,851	22,[illegible]
	Total	$156,073,569	$142,[illegible]

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 207 - RIGHT OF WAY						
Outside plant accounts:						
Exchange pole lines	$11613949					
Exchange aerial cable	9185972					
Exchange aerial wire	5031068					
Exchange underground conduit	13193068					
Exchange underground cable	11931091					
Exchange submarine cable	9543					
Toll pole lines	7867303					
Toll aerial cable	611034					
Toll aerial wire	4102524					
Toll underground conduit	49485					
Toll underground cable	499781					
Toll submarine cable	6561					
	$64101379					
3% of $64101379 is $1923037			$1923037		100	$1923037
Total Account 207			$1923037			$1923037

W. F. SLOAN

11881

7259

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Estimated Re-production	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 211 - LAND						
Akron						
72 - 76 S. High St. Main and Portage Central Offices			$200000			
82 - 84 S. High St. Traffic, Commercial and Plant Offices			80000			
Barberton						
401 E. Park St. Main Central Office			4000			
Bellaire						
3337 Guernsey St. Main Central Office			6600			
Berea						
33 Bridge St. Main Central Office			2000			
Canton						
223 Cleveland Ave. Hemlock Central Office			35000			
317 Tuscarawas St. McKinley Central Office			56100			
405 Cleveland Ave. Central Office Building			128569			
Cleveland						
6133 Broadway Ave. Broadway Central Office			18750			
5300 Prospect Ave. Randolph Central Office			91505			
18900 Nottingham Rd. To be used for central office			8918			

11882

W. P. SLOAN

72680

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond %	Cost Less Depreciation
ACCOUNT 211 - LAND (Cont'd)						
Cleveland (Cont'd)						
12223 St. Clair Ave. Glenville and Eddy Central Office			$52000			
225 - 243 Champlain Ave. Main Central Office			177000			
2136 E. 19th St. Prospect Central Office			22500			
2016 W. 65th St. Hemlock Central Office			6240			
3026 Scranton Road Lincoln Central Office			4235			
2059 E. 105th St. Garfield Central Office			75000			
W. 110th St. Pole Yard and storage shed			34178			
3164 Cedar Road Fairmount Central Office			39000			
14414 Detroit Ave. Lakewood Central Office			14160			
700 Prospect Ave. 2 sub-parcels - telephone purposes Superior Central Office - leasehold			705785 270923			
1839 E. 81st St. Pennsylvania Central Office			18250			
6524 Broadway Academy Central Office			7500			
6330 Lorain Ave. Melrose Central Office			7500			
2064 E. 55th St. To be used for central office			55200			
732 - 750 Huron Road - leasehold Proposed Main Central Office			209000			

11883

W. F. SLOAN

1925

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 211 - LAND (Cont'd)						
Cleveland (Cont'd)						
720 - 730 Huron Road Proposed Main Central Office			$309664			
6513 Guthrie St. Cliffside Central Office			5250			
Parcel on W. 35th St. To be used for central office			34609			
Columbus						
28 Sherman Ave. Franklin Central Office			6100			
1405 W. Broad St. Hilltop Central Office			8900			
21 E. Fifth Ave. North Central Office			7000			
33 N. Third St. Main - 3 Central Office			124250			
355 Thurman Ave. Garfield Central Office			2800			
104 N. Third St. To be used for central office			156250			
97 - 107 N. Third St., leasehold Main - 3 Central Office			123000			
316 W. Fifth Ave. Fifth Ave. Central Office			3200			
2467 East Ave. (Rear) Blake Central Office			350			
62 E. 13th Ave. (Rear) Indianola Central Office			1000			
1465 Hawthorne Ave. Hawthorne Central Office			2000			
587 Oakwood Ave. Woodberry Central Office			1900			

11884

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 211 - LAND (Cont'd)						
Columbus (Cont'd)						
1448 Franklin Ave. (Rear) Franklin Park Central Office	(9)	$600				
18 E. Mohler St. (Rear) Hanford Central Office		500				
3520 N. High St. Clintonville Central Office		13755				
Cor. W. Third Ave. and Fairview Ave. Arlington Central Office		600				
1175 - 1179 Mt. Pleasant Ave. To be used for central office		2430				
N.W. Cor. Oakland Park Ave. and Indianola Ave. To be used for central office		20300				
Coshocton						
209 S. Sixth St. To be used for central office		3150				
Dayton						
16 - 18 N. Ludlow St. Main Central Office		47800				
1901 E. Fifth St. East Central Office		2000				
118 W. Second St. To be used for central office		72500				
304 Delaware Ave. Lincoln Central Office		3650				
48 S. Jefferson St. Garfield Central Office		81800				
East Liverpool						
415 Market St. Main Central Office		15000				

W. F. SLOAN

11885

THE OHIO BELL TELEPHONE COMPANY

ACCOUNT 211 - LAND (Cont'd) ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
Findlay						
612 S. Main St. Main Central Office	(6)	$10199				
Gallipolis						
462 Second Ave. Main Central Office		3000				
Marietta						
308 Putnam St. Main Central Office		9000				
Martins Ferry						
10 S. Third St. Main Central Office		4500				
Massillon						
100 Factory St. Main Central Office		23000				
Middletown						
1011 First Ave. Main Central Office		12000				
New Carlisle						
W. Jefferson St. Main Central Office		400				
North Jackson						
Warren Road Main Central Office		300				
Painesville						
104 S. St.Clair St. Main Central Office		4620				
Piqua						
311 - 313 W. Wayne St. Main Central Office		11850				

11886

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Depreciation	Cond. %	Cost Less Depreciation
ACCOUNT 211 - LAND (Cont'd)						
Sandusky						
416 Columbus Ave. Main Central Office	(8)		15075			
South Euclid (Lyndhurst Village)						
Mayfield Rd. and Longwood Drive Main Central Office			4650			
Springfield						
119 - 123 S. Spring St. To be used for central office			22500			
132 - 134 E. High St. Main Central Office			34200			
21 - 25 S. Center St. Center Central Office			25500			
St. Clairsville						
Marietta St. Main Central Office			2500			
Steubenville						
422 Washington St. Main Central Office			35000			
Toledo						
436 Delaware Ave. Collingwood Central Office			7000			
511 - 513 E. Broadway Navarre Central Office			3000			
1131 Palmwood Ave. Forest Central Office			2000			
402 New York Ave. Pontiac Central Office			1500			
231 Huron St. Main - S Central Office			90000			

11887

72652

THE OHIO BELL TELEPHONE COMPANY

ACCOUNT 211 - ITEM LAND (Cont'd)	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
Toledo (Cont'd)						
851 Islington St. Garfield Central Office	(8)		$2500			
889 Orchard St. Walbridge Central Office			2500			
115 - 127 Huron St. To be used for central office			159260			
1726 Arlington St. To be used for central office			7000			
Uniontown						
W. Main St. Main Central Office			1400			
Wickliffe						
Euclid Ave. Main Central Office			2500			
Youngstown						
116 W. Rayen Ave. Garfield Central Office			22500			
21 E. Rayen Ave. Randolph Central Office			27000			
2413 Oakhill Ave. South Central Office			300			
13 N. Belle Vista Ave. West Central Office			500			
Zanesville						
27 - 29 N. Sixth St. Main Central Office			15950			
Total Account 211			$3943467		100	$3943467

W. F. SLOAN

11888

7266

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS						
Akron						
72 - 76 S. High St. Main Central Office			$287852			
82 - 84 S. High St. Traffic and Commercial Offices			62640			
Alliance						
400 E. Main St. Main Central Office			6377			
Barberton						
401 E. Park St. Main Central Office			14813			
Bellaire						
3337 Guernsey St. Main Central Office			27700			
Berea						
33 E. Bridge St. Main Central Office			15163			
Canton						
223 Cleveland Ave. Hemlock Central Office			46503			
317 Tuscarawas St. McKinley Central Office			40016			
405 Cleveland Ave. Central Office Building			277505			
Cleveland						
6133 Broadway Ave. Broadway Central Office			70500			
5300 Prospect Ave. Randolph Central Office			148000			

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Cleveland (Cont'd)						
12223 St.Clair Ave. Glenville and Eddy Central Offices			$398410			
225 - 243 Champlain Ave. Main Central Office			719315			
2136 E. 19th St. Prospect Central Office			112999			
2016 E. 65th St. Hemlock Central Office			73143			
3026 Scranton Road Lincoln Central Office			77168			
2059 E. 105th St. Garfield Central Office			240986			
W. 110th St. Storage shed			1250			
W. 110th St. Pole yard office			140			
3164 Cedar Road Fairmont Central Office			202468			
14414 Detroit Ave. Lakewood Central Office			160980			
700 Prospect Ave. Traffic and Commercial Office, Superior Central Office			1096963			
700 Prospect Ave. Garage			9723			
700 Prospect Ave. Garage			17582			
1839 E. 81st St. Princeton and Pennsylvania Central Offices			81190			

11890

ITEM	Quantity	Unit Price	Cost of Reproduction	Gross Value	Book	Book Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Cleveland (Cont'd)						
6324 Broadway Ave. Academy Central Office	(6)		$31700			
6330 Lorain Ave. Melrose Central Office			49165			
6215 Carnegie Ave. Heating plant			3700			
6513 Guthrie St. Cliffside Central Office			189465			
Columbus						
28 Sherman Ave. Franklin Central Office			78940			
1405 W. Broad St. Hilltop Central Office			74691			
21 E. Fifth Ave. North Central Office			103618			
33 N. Third St. Main-B Central Office			406320			
355 Thurman Ave. Garfield Central Office			71280			
104 N. Third St. to be used for Adams Central Office			412917			
97 - 107 N. Third St. Main-S Central Office			831700			
316 W. Fifth Ave. Fifth Ave. Central Office			13200			
2467 East Ave. (Rear) Blake Central Office			3920			
62 E. 13th Ave. (Rear) Indianola Central Office			6697			
1465 Hawthorne Ave. Hawthorne Central Office			3920			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Columbus (Cont'd)						
587 Oakwood Ave. Hooberry Central Office			$6785			
1448 Franklin Ave. (Rear) Franklin Park Central Office			15030			
18 E. Mohler St. (Rear) Hanford Central Office			3920			
3580 N. High St. Clintonville Central Office			6426			
Cor. W. Third Ave. and Fairview Ave. Arlington Central Office			3580			
Dayton						
16 - 18 E. Ludlow St. Main Central Office			90099			
1901 E. Fifth St. East Central Office			54634			
304 Delaware Ave. Lincoln Central Office			75372			
48 S. Jefferson St. Garfield Central Office			198055			
East Liverpool						
415 Market St. Main Central Office			60294			
Findlay						
612 S. Main St. Main Central Office			60993			
Gallipolis						
462 Second Ave. Main Central Office			19900			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Remarks	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Marietta						
308 Putnam St. Main Central Office	(8)	$52936				
Martins Ferry						
10 S. Third St. Main Central Office		10545				
Massillon						
100 Factory St. Main Central Office		96255				
Middletown						
1011 First Ave. Main Central Office		29173				
New Carlisle						
W. Jefferson St. Main Central Office		3450				
W. Jefferson St. Garage		300				
North Jackson						
Warren Road Main Central Office		2050				
Painesville						
104 S. St.Clair St. Main Central Office		17342				
104 S. St.Clair St. (Rear) Garage		1955				
Piqua						
311 - 313 N. Wayne St. Main Central Office		39985				

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Sandusky						
416 Columbus Ave. Main Central Office			$51199			
416 Columbus Ave. (Rear) Garage			3330			
South Euclid						
Mayfield Rd. and Longwood Drive Main Central Office			5000			
Mayfield Rd. and Longwood Drive Garage			430			
Springfield						
132 - 134 E. High St. Main Central Office			51177			
21 - 25 S. Center St. Center Central Office			48218			
21 - 25 S. Center St. Garage			2550			
St.Clairsville						
Marietta St. Main Central Office			6100			
Steubenville						
422 Washington St. Main Central Office			49001			
422 Washington St. (Rear) Garage			4040			
Toledo						
436 Delaware Ave. Collingwood Central Office			53175			
511 - 513 E. Broadway Navarre Central Office			73385			

W. F. SLOAN

11893

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Toledo (Cont'd)						
1131 Palmwood Ave. Forest Central Office			$77661			
402 New York Ave. Pontiac Central Office			21915			
231 Huron St. Main - 8 Central Office			136250			
851 Islington St. Garfield Central Office			54330			
889 Orchard St. Walbridge Central Office			45081			
1726 Arlington St. To be used for central office			67500			
240 Vance St. Heating plant			2050			
Uniontown						
W. Main St. Main Central Office			6100			
Upper Sandusky						
Wyandotte and 7th Sts. Central Office			1302			
Wickliffe						
Euclid Ave. Main Central Office			9576			
Euclid Ave. (Rear) Garage			955			
Youngstown						
116 W. Rayen Ave. Garfield Central Office			156630			

11894

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 212 - BUILDINGS (Cont'd)						
Youngstown (Cont'd)						
21 E. Rayen Ave. Randolph Central Office		$97919				
2413 Oakhill Ave. South Central Office		6130				
13 E. Belle Vista Ave. West Central Office		8080				
Zanesville						
27 - 29 E. Sixth St. Main Central Office		78569	$7838591		93	$7289890
Total Account 212			$7838591			$7289890

W F SLOAN

11895

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 221 - CENTRAL OFFICE EQUIPMENT						
Akron						
Subscriber			$512111			
Toll			173676			
Alliance						
Subscriber			168026			
Toll			28911			
Alton						
Subscriber			564			
Ashtabula						
Toll			13645			
Ashland						
Toll			428			
Athens						
Toll			1561			
Attica						
Toll			99			
Atwater						
Subscriber			1129			
Toll			114			
Barberton						
Subscriber			27038			
Toll			1362			
Barnesville						
Subscriber			12561			
Toll			4383			
Bainbridge						
Toll			155			
Bedford						
Subscriber			13292			
Toll			1949			
Bellaire						
Subscriber			37124			
Toll			981			
Bellbrook						
Subscriber			902			11896

W. F. DAN

2275

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Bellefontaine						
Toll		$514				
Berea						
Subscriber		23152				
Toll		4672				
Bethesda						
Subscriber		1806				
Toll		21				
Blanchester						
Toll		144				
Bloomingburg						
Subscriber		1976				
Toll		49				
Bloomingville						
Subscriber		338				
Bluffton						
Toll		109				
Bowersville						
Subscriber		1016				
Bowling Green						
Toll		1237				
Brilliant						
Toll		152				
Brewster						
Toll		138				
Brooksville						
Subscriber		1355				
Toll		369				
Bryan						
Toll		220				
Bridgeport						
Subscriber		20480				
Toll		504				
Bremen						
Toll		102				

W. F. SLOAN

11897

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Fund	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Buchtel						
Subscriber		$1129				
Toll		142				
Bucyrus						
Toll		142				
Cadiz						
Toll		449				
Caldwell						
Toll		269				
Cambridge						
Toll		505				
Camden						
Toll		101				
Canal Fulton						
Subscriber		1513				
Toll		32				
Canal Winchester						
Subscriber		3273				
Toll		447				
Canfield						
Subscriber		2257				
Toll		46				
Canton						
Hemlock office						
Subscriber		135622				
Toll		1657				
Garfield - McKinley office						
Subscriber		294263				
Toll		3705				
Toll board		51688				
Carroll						
Toll		65				
Castalia						
Subscriber		1129				
Cedar Point						
Toll		731				

11898

W. F. BLOAN

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Celina						
Toll			$154			
Centerville						
Subscriber			2031			
Toll			262			
Chagrin Falls						
Subscriber			13493			
Toll			1748			
Chillicothe						
Toll			4118			
Christiansburg						
Subscriber			1693			
Circleville						
Toll			468			
Clifton						
Subscriber			564			
Toll			8			
Cleveland						
Main - Cherry office						
Subscriber			1086846			
Toll			42264			
Prospect office						
Subscriber			332343			
Toll			7718			
Hemlock office						
Subscriber			285742			
Toll			3185			
Kenmore office						
Subscriber			60026			
Toll			379			
Lakewood office						
Subscriber			457576			
Toll			4947			
Lincoln office						
Subscriber			239894			
Toll			5918			
Broadway office						
Subscriber			208639			
Toll			3207			
Fairmount office						
Subscriber			389895			
Toll			3767			

11899

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Cleveland (Cont'd)						
Garfield - Cedar office						
Subscriber			$672989			
Toll			7364			
Eddy - Glenville office						
Subscriber			632762			
Toll			10299			
Randolph office						
Subscriber			503105			
Toll			7998			
Princeton - Pennsylvania office						
Subscriber			217459			
Toll			1138			
Atlantic - Melrose office						
Subscriber			139488			
Toll			825			
Union - Academy office						
Subscriber			79879			
Toll			782			
Central - Superior office						
Subscriber			580821			
Toll			7816			
Suburban Toll Board			97456			
Main Toll Board (O.B.T.Co. portion)			356832			
Columbiana						
Subscriber			2156			
Toll			62			
Columbus						
Main office						
Subscriber			401310			
Toll			15443			
Franklin office						
Subscriber			232674			
Toll			5017			
North - University office						
Subscriber			356872			
Toll			4733			
Garfield office						
Subscriber			115655			
Toll			2313			
Hilltop - Randolph office						
Subscriber			143563			
Toll			2591			
Adams office						
Subscriber			829993			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Columbus (Cont'd)						
Mooberry office						
Subscriber		$30733				
Clintonville office						
Subscriber		15523				
Blake office						
Subscriber		14112				
Fifth Ave. office						
Subscriber		24147				
Indianola office						
Subscriber		21952				
Arlington office						
Subscriber		12230				
Franklin Park office						
Subscriber		35985				
Hanford office						
Subscriber		14112				
Hawthorne office						
Subscriber		16464				
Main Toll Board		114991				
Adams Toll Board		76899				
Conesville						
Subscriber		451				
Conneaut						
Toll		2042				
Coshocton						
Subscriber		46495				
Toll		6791				
Crooksville						
Toll		223				
Cuyahoga Falls						
Subscriber		18349				
Toll		714				
Cygnet						
Toll		131				
Dalton						
Subscriber		1016				
Toll		20				

11901

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Dayton						
Main office						
Subscriber			$312874			
Toll			9631			
East office						
Subscriber			149814			
Toll			3063			
Garfield office						
Subscriber			305094			
Toll			4624			
Lincoln office						
Subscriber			128165			
Toll			2765			
Toll board			58331			
Decatur						
Toll			68			
Defiance						
Toll			257			
Delaware						
Toll			1068			
Delphos						
Toll			427			
Deshler						
Toll			183			
Donnellsville						
Subscriber			846			
Dover						
Toll			892			
Dresden						
Subscriber			3386			
Toll			484			
Dublin						
Subscriber			1038			
Toll			85			
Dunkirk						
Toll			118			

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
East Liverpool						
Subscriber			$85675			
Toll			20400			
East Palestine						
Subscriber			13712			
Toll			4255			
Eaton						
Toll			174			
Elyria						
Toll			1867			
Enon						
Subscriber			338			
Toll			132			
Findlay						
Subscriber			95207			
Toll			30253			
Fletcher						
Subscriber			1129			
Forest						
Toll			123			
Fostoria						
Subscriber			55787			
Toll			14839			
Franklin						
Subscriber			9694			
Toll			2681			
Frazeysburg						
Toll			103			
Fremont						
Toll			3662			
Gahanna						
Subscriber			1242			
Toll			53			
Galion						
Toll			558			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Amort. %	Amt Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Gallipolis						
Subscriber		$14255				
Toll		6209				
Galloway						
Subscriber		677				
Toll		53				
Gates Mill						
Subscriber		1248				
Toll		250				
Geneva						
Toll		147				
Georgetown						
Toll		229				
Germantown						
Toll		222				
Girard						
Subscriber		17473				
Toll		4530				
Gnaddenhutten						
Subscriber		519				
Toll		5				
Greenfield						
Toll		210				
Greenville						
Toll		214				
Grove City						
Subscriber		1863				
Toll		638				
Groveport						
Subscriber		1806				
Toll		134				
Harrisburg						
Subscriber		1355				
Toll		77				

11904

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Hartville						
Subscriber		$2857				
Toll		260				
Hebron						
Toll		101				
Hicksville						
Toll		160				
Hilliards						
Subscriber		1265				
Toll		72				
Hillsboro						
Toll		784				
Holland						
Subscriber		1016				
Toll		15				
Hubbard						
Subscriber		2765				
Toll		289				
Hudson						
Toll		201				
Huron						
Toll		132				
Ironton						
Toll		3150				
Jackson						
Toll		4112				
Jamestown						
Subscriber		2765				
Jeffersonville						
Subscriber		2370				
Toll		83				
Junction City						
Toll		113				

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Kent						
Subscriber		$23152				
Toll		3913				
Kenton						
Toll		3847				
Kingsville						
Toll		125				
Lancaster						
Subscriber		74935				
Toll		10100				
LaRue						
Toll		84				
Lebanon						
Toll		229				
Leetonia						
Subscriber		3115				
Toll		741				
Leipsic						
Toll		148				
Lena						
Subscriber		1129				
Lima						
Toll		7482				
Linden Heights						
Subscriber		5079				
Toll		65				
Lisbon						
Subscriber		3385				
Toll		648				
Lockbourne						
Subscriber		790				
Logan						
Toll		253				

W. F. SLOAN

11906

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
London						
Subscriber		$20891				
Toll		4272				
Louisville						
Subscriber		4514				
Toll		274				
Lorain						
Toll		1177				
Magnolia						
Subscriber		563				
Toll		26				
Manchester						
Toll		140				
Mansfield						
Toll		28438				
Mantua						
Subscriber		2257				
Toll		23				
Marietta						
Subscriber		72168				
Toll		18140				
Marion						
Toll		6326				
Marlboro						
Subscriber		563				
Toll		81				
Martins Ferry						
Subscriber		29272				
Toll		518				
Marysville						
Toll		2553				
Massillon						
Subscriber		148522				
Toll		56278				

11907

W. F. SLOAN

72886

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Re-production	Scrap Value	Cond %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Maumee						
Subscriber		$3612				
Toll		36				
McComb						
Toll		139				
Medina						
Toll		911				
Mentor						
Toll		210				
Miamisburg						
Subscriber		13446				
Toll		2768				
Middletown						
Subscriber		77597				
Toll		13611				
Milan						
Toll		832				
Milledgeville						
Subscriber		1129				
Toll		85				
Millersburg						
Toll		164				
Mingo Junction						
Subscriber		2708				
Toll		274				
Mt. Gilead						
Toll		309				
Mt. Orab						
Toll		193				
Mt. Sterling						
Toll		101				
Mt. Vernon						
Toll		813				

11908

W. F. SLOAN

7287

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Pend	Post Loss Reproduction

[illegible] - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)

Minerva						
Toll		1180				
Murray City						
Subscriber		2257				
Napoleon						
Toll		224				
Navarre						
Subscriber		1129				
Toll		25				
Nelsonville						
Subscriber		30136				
Toll		7679				
New Albany						
Subscriber		983				
Toll		73				
Newark						
Toll		3364				
New Carlisle						
Subscriber		2822				
Toll		25				
New Castle						
Subscriber		563				
New Concord						
Toll		82				
Newcomerstown						
Subscriber		3385				
Toll		290				
New Holland						
Subscriber		1748				
Toll		49				
New Lexington						
Toll		402				
New Philadelphia						
Toll		927				

W. F. SLOAN

11909

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
New Straitsville						
Toll		$159				
New Waterford						
Subscriber		563				
Nevada						
Toll		141				
Niles						
Subscriber		32006				
Toll		12136				
North Baltimore						
Toll		115				
North Canton						
Subscriber		6859				
Toll		238				
North Hampton						
Subscriber		4514				
Toll		44				
North Jackson						
Subscriber		902				
Toll		17				
North Royalton						
Subscriber		846				
Toll		363				
Norwalk						
Toll		5930				
Orrville						
Toll		112				
Osborn						
Subscriber		2257				
Toll		121				
Ottawa						
Toll		157				
Painesville						
Subscriber		33562				
Toll		14710				

W. F. SLOAN

11910

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Good %	Cost Less Depreciation
ACCOUNT 221 - GENERAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Paulding						
Toll		$131				
Perry						
Toll		304				
Perrysburg						
Subscriber		2878				
Philo						
Toll		91				
Pickerington						
Subscriber		1073				
Toll		65				
Piqua						
Subscriber		42694				
Toll		11945				
Pitchin						
Subscriber		226				
Toll		71				
Plain City						
Toll		116				
Plainfield						
Subscriber		338				
Pomeroy						
Toll		909				
Port Clinton						
Toll		230				
Port Washington						
Subscriber		451				
Toll		5				
Portsmouth						
Toll		1720				
Prospect						
Toll		121				
Ravenna						
Subscriber		30292				
Toll		13292				

11911

ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd) ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
Reynoldsburg						
Subscriber		$1919				
Toll		173				
Ripley						
Subscriber		3385				
Toll		415				
Rising Sun						
Toll		263				
Rogers						
Subscriber		677				
Toll		17				
Roseville						
Subscriber		2708				
Toll		198				
Rushville						
Toll		115				
Salem						
Subscriber		28985				
Toll		13227				
Salineville						
Subscriber		1129				
Toll		14				
Sandusky						
Subscriber		109308				
Toll		29413				
Scio						
Toll		157				
Sebring						
Subscriber		2822				
Toll		185				
Sedalia						
Subscriber		1129				
Shawnee						
Toll		333				

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Shelby						
Toll		$1009				
Sidney						
Toll		428				
Somerton						
Toll		103				
South Charleston						
Subscriber		3951				
Toll		168				
South Euclid						
Subscriber		2880				
Toll		485				
South Solon						
Subscriber		846				
Springfield						
Main office						
Subscriber		166329				
Toll		4158				
Center office						
Subscriber		157097				
Toll		3378				
Toll board		16797				
Spring Valley						
Subscriber		902				
St. Clairsville						
Subscriber		1231¼				
Toll		1079				
St. Mary's						
Toll		133				
St. Paris						
Toll		85				
Steubenville						
Subscriber		81730				
Toll		29058				

11913

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Strongville						
Subscriber		$1016				
Toll		296				
Sugar Grove						
Toll		87				
Sunbury						
Toll		185				
Thornville						
Subscriber		1693				
Toll		18				
Tiffin						
Toll		330				
Toledo						
Adams office						
Subscriber		297190				
Toll		10599				
Wallbridge office						
Subscriber		126013				
Toll		289				
Collingwood office						
Subscriber		157793				
Toll		4955				
Main - Madison office						
Subscriber		464002				
Toll		13937				
Edgewater office						
Subscriber		5438				
Pontiac office						
Subscriber		140699				
Toll		709				
Park - Garfield office						
Subscriber		263203				
Toll		3393				
Navarre office						
Subscriber		156501				
Toll		977				
Forest office						
Subscriber		189242				
Toll		1256				
Adams Toll Board		77662				

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Toronto						
Subscriber		$4514				
Toll		330				
Tremont City						
Subscriber		1129				
Toll		112				
Trimble						
Subscriber		1129				
Toll		195				
Trotwood						
Toll		69				
Troy						
Toll		496				
Tuscarawas						
Subscriber		564				
Toll		27				
Uhrichsville						
Subscriber		21412				
Toll		8246				
Uniontown						
Subscriber		1129				
Toll		131				
Upper Sandusky						
Subscriber		19114				
Toll		4524				
Urbana						
Toll		1156				
Valley (Independence)						
Subscriber		677				
Toll		336				
Van Buren						
Toll		109				
Vandalia						
Subscriber		621				
Toll		216				

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - GENERAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Van Wert						
Toll		$7869				
Vermillion						
Toll		186				
Wadsworth						
Toll		111				
Wapakoneta						
Toll		869				
Warren						
Toll		2981				
Warrenville						
Subscriber		451				
Toll		204				
Washington Court House						
Subscriber		84366				
Toll		21153				
Wauseon						
Toll		145				
Waverly						
Toll		89				
Waynesburg						
Subscriber		1129				
Toll		15				
Wellington						
Toll		672				
Wellston						
Toll		585				
Wellsville						
Subscriber		20401				
Toll		444				
West Carrollton						
Subscriber		1355				

11916

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
West Jefferson						
Toll	112					
West Lafayette						
Subscriber	8005					
West Union						
Toll	103					
Westerville						
Subscriber	6321					
Toll	1232					
Westlake (Dover)						
Subscriber	3612					
Toll	85					
Weston						
Toll	226					
Whitehouse						
Subscriber	1467					
Wickliffe						
Subscriber	10563					
Toll	158					
Willard						
Toll	107					
Willoughby						
Subscriber	9325					
Toll	4251					
Wilmington						
Toll	244					
Winchester						
Subscriber	1693					
Toll	612					
Woodsfield						
Subscriber	5078					
Toll	30					

11917

W. F. SLOAN

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Woodville						
Toll		$201				
Wooster						
Toll		1589				
Worthington						
Subscriber		3951				
Toll		201				
Xenia						
Subscriber		26754				
Toll		670[illegible]				
Yellow Springs						
Subscriber		4063				
Toll		173				
Youngstown						
Lowellville office						
Subscriber		2257				
Toll		51				
Struthers office						
Subscriber		37682				
Toll		434				
Garfield - Main office						
Subscriber		560528				
Toll		2572				
Randolph - State office						
Subscriber		305958				
South office						
Subscriber		40454				
West office						
Subscriber		20463				
Toll Board		88980				
Zanesville						
Subscriber		131240				
Toll		32952				

11918

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 221 - CENTRAL OFFICE TELEPHONE EQUIPMENT (Cont'd)						
Miscellaneous central office equipment located in the following towns:						
Adamsville, Austinburg, Avon, Beaver Dam, Carey, Chardon, Covington, Edgerton, Fort Recovery, Gibsonburg, Helena, Jefferson, Lemoyne, Liberty Center, Madison, Mt.Corey, Mt. Victory, Oak Harbor, Oberlin, Ohio City, Old Fort, Pataskala, Rawson, Rockford, Sabina, Spencerville, Scranton, Sylvania, Terre Haute, Thurston, Wilshire, Wren			(9)			
Toll			$672			
Total Subscriber Equipment			$15125745	90		$13613170
Total Toll Equipment			1930793	90		1737714
Total Account 221			$17056538			$15350884
ACCOUNT 222 - OTHER EQUIPMENT OF CENTRAL OFFICES						
Total Account 222			$647518	91		$589241

June 30, 1925

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 231 - STATION APPARATUS							
Manual							
Common battery							
City	ea.	299222	$9.156	$2739677			
Extension	"	34708	7.319	254028			
Private branch exch.	"	75843	9.156	694419			
Pay	"	12838	40.572	520863			
Vacant premise	"	7571	9.156	69320			
Local battery							
City	"	12327	15.178	187099			
Extension	"	655	15.178	9942			
Pay	"	212	25.930	5497			
Rural	"	26317	15.178	399439			
Toll	"	39	15.178	592			
Vacant premise	"	200	15.178	3036			
Automatic	"	37618	15.018	564947			
City	"	5929	13.238	78488			
Extension	"	6919	15.018	103910			
Private branch exchange	"	782	15.018	11744			
Rural	"	467	15.018	7013			
Vacant premise							
Transmitter	"	57446	2.114	121441			
Receiver	"	61344	1.797	110235			
Induction coil	"	57446	.898	51587			
				$5933877	$1304118	85	$5238903
Miscellaneous keys, buzzers, brackets, etc., included in above unit costs							
Total Account 231				$5933877			$5238903

(8)

11920

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 232 - STATION INSTALLATIONS						
Installations	ea. 521647	$4.24	$2211783		85	$1880016
Total Account 232			$2211783			$1880016

(8)

ACCOUNT 233 - INTERIOR BLOCK WIRES						
Block wires	ea. 18235	$4.70	$85704		85	$72848
Total Account 233			$85704			$72848

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES							
Non-multiple switchboards							
Cordless type							
Manual office areas							
Sections (8725 lines)	ea.	1223	$246.61	$301604			
M.S. office areas							
Sections (1585 lines)	"	223	261.77	58375			
30 line type							
Manual office areas							
Sections (23336 lines)	"	1383	578.79	800467			
M.S. office areas							
Sections (4145 lines)	"	244	590.21	144011			
80 line type							
Manual office areas							
Sections (18297 lines)	"	394	963.44	379595			
M.S. office areas							
Sections (3277 lines)	"	67	974.86	65316			
320 line type							
Manual office areas							
Sections (10194 lines)	"	62	1187.24	73609			
M.S. office areas							
Sections (2426 lines)	"	13	1198.66	15583			
No. 1200 type							
Manual office areas							
Sections (125 lines)	"	2	460.00	920			
Intercommunicating stations	sta.	2809	49.38	138708			
Multiple switchboards							
Akron							
Firestone Tire and Rubber Co.				15064			
Goodrich Rubber Co.				26691			
Pennsylvania R.R.Co.				2362			
Portage Hotel				4488			
Alliance							
Morgan Engineering Co.				5329			
Pennsylvania R.R.Co.				4190			
Canton							
United Alloy Steel Corporation				10571			

June 30, 1925

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 23¼ - PRIVATE BRANCH EXCHANGES (Cont'd)						
Multiple switchboards						
Cleveland						
American Ry. Express Co.			$5023			
American Shipbuilding Co.			4595			
American Steel and Wire Co.			5137			
Bailey and Co.			7956			
Baltimore & Ohio Ry. Co.			4798			
Wm. Bingham & Co.			4829			
Board of Education			8239			
Borton & Borton			4474			
Bourne - Fuller Co., Hanna Bldg.			4639			
Bourne - Fuller Co., Scranton Rd.			4530			
Central National Bank Savings and Trust Co.			4473			
Central Police Station			6151			
Chandler Motor Car Co.			4998			
City Ice and Fuel Co.			6008			
Cleveland - Akron Bag Co.			4533			
C.C.C.& St.L. Ry.Co.			5758			
Cleveland Co.			6821			
Cleveland City Hall			11285			
Cleveland Elec. Ill. Co.			16600			
Cleveland Metal Products Co.			4946			
Cleveland Provision Co.			4902			
Cleveland Railway Co.			6217			
Cleveland Traction Co.			4618			
Cleveland Trust Co.			12468			
Consolidated Iron and Steel Co.			4641			
Cuyahoga County Court House			9121			
East Ohio Gas Co.			7941			
Federal Reserve Bank			6220			
Fisher Body - Ohio Co.			4510			
Glidden Co.			4806			
Grasselli Chemical Co.			4743			
Halle Brothers Co.			17128			
Higbee Co.			7900			
Hollenden Hotel			12866			
Hotel Cleveland			21261			
Hotel Statler			21084			
Hotel Winton			13282			
Lakeside Hospital			4451			
May Co.			25234			
Mt. Sinai Hospital			4726			
National Carbon Co.			7279			
National Lamp Works (Nela Park)			10106			
National Lamp Works (E. 45th)			4193			
National Malleable Castings Co.			4709			

11923

W. F. SLOAN

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Multiple switchboards (Cont'd)						
Cleveland (Cont'd)						
New York Central R.R.Co. (E. 15th and Broadway)			$7517			
New York Central R.R.Co. (W. 3rd and St.Clair)			19066			
New York Central R.R.Co. (Collingwood Shops)			5205			
New York, Chicago & St.Louis R.R.Co.			8369			
Otis & Co.			6411			
W. M. Pattison Supply Co.			4427			
Peerless Motor Car Co.			5057			
Pennsylvania R.R.System			8869			
Pickands-Mather Co.			4736			
Plain Dealer Publishing Co.			8647			
Scripps Publishing Co.			9259			
Sherwin-Williams Co.			4478			
Standard Oil Co.			4612			
Sterling & Welch Co.			6470			
Strong, Carlisle & Hammond			4449			
Wm. Taylor & Sons Co.			12337			
Telling-Belle Vernon Co.			5308			
W. S. Tyler Co.			4689			
U. S. Post Office - Custom House			4852			
Wade Park Manor			4983			
Warner & Swasey Co.			4404			
Welfare Federation			6313			
Western Union Telegraph Co.			7609			
Wheeling & Lake Erie R.R.Co.			4765			
Willard Storage Battery Co.			6489			
George Worthington Co.			4663			
Columbus						
Deshler Hotel			7133			
New York Central R.R.			4583			
Dayton						
Domestic Engineering Co.			5833			
Dayton Eng. Lab. Co. - Delco			5490			
National Cash Register Co.			10382			
Massillon						
Central Steel Co.			7063			

11924

W. P. SLOAN

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Multiple switchboards (Cont'd)						
Steubenville						
Pennsylvania R.R. Co.			$3170			
Toledo						
Boody House			3194			
Bostwick-Brown Co.			3705			
LaSalle & Koch Co.			7630			
New York Central R.R. Co.			12406			
Pennsylvania R.R. System			4876			
Secor Hotel			4686			
Waldorf Hotel			5268			
Willys-Overland Co.			18094			
Uhrichsville						
Pennsylvania R.R.Co.			4035			
Youngstown						
Brier Hill Steel Co.			12925			
C. M. McKelvey Co.			8502			
New York Central R.R.Co.			4225			
Pennsylvania R.R. System			3517			
Pittsburgh, Lake Erie & Western R.R.Co.			3167			
Strous-Hershberg Co.			10121			
Youngstown Sheet & Tube Co. ($4)			10540			
Youngstown Sheet & Tube Co. ($6000)			8468			
Private Automatic Exchanges						
Akron						
Miller Rubber Co.			19853			
Barberton						
Ohio Insulator Co.			5911			
Canton						
Repository Printing Co.			6088			

11925

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Private Automatic Exchanges (Cont'd)						
Cleveland						
Aetna Life Insurance Co.			$6497			
Cleveland Builders Supply Co.			25002			
Wm. Edwards & Co.			13689			
Grasselli Chemical Co.			5991			
Guardian Savings & Trust Co.			24515			
M. A. Hanna & Co.			11771			
Union Paper & Twine Co.			8877			
Union Trust Co.			52090			
The White Motor Co.			22554			
Columbus						
Central Ohio Paper Co.			4738			
Citizens Savings & Trust Co.			5261			
Columbus Ry. Power & Light Co.			7803			
Jeffrey Manufacturing Co.			14332			
Ohio National Bank			4733			
Ohio State University			9659			
Scioto Valley Supply Co.			5855			
Kent						
Mason Tire & Rubber Co.			5876			
Middletown						
American Rolling Mills Co. (East Works)			17890			
American Rolling Mills Co. (Central Works)			16731			
Toledo						
Toledo Edison Co.			18691			
Youngstown						
Home Saving & Loan Co.			3210			
Republic Steel & Iron Co.			16821			
Zanesville						
Youngstown Sheet & Tube Co.			4751			

11926

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Telegraph Order Tables						
Canton						
Postal Telegraph Cable Co.		$1089				
Western Union Telegraph Co.		1445				
Cleveland						
Western Union Telegraph Co. (Receiving)		6294				
Western Union Telegraph Co. (Delivery)		1346				
Western Union Telegraph Co. (Key cabinet)		227				
Postal Telegraph Cable Co.		1961				
Columbus						
Western Union Telegraph Co. (Chief operator's turret)		416				
Western Union Telegraph Co. (Order table)		2944				
Dayton						
Western Union Telegraph Co.		1596				
Sandusky						
Western Union Telegraph Co.		299				
Springfield						
Western Union Telegraph Co.		812				
Toledo						
Western Union Telegraph Co. (#1K order table)		706				
Western Union Telegraph Co. (Chief operator's turret)		425				
Western Union Telegraph Co. (#2 order table)		2952				
Youngstown						
Western Union Telegraph Co.		1196				

11827

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)						
Special Order Tables						
Cleveland						
American Ry. Express Co. (E. 26th St.)			$489			
American Ry. Express Co. (1385 St.Clair Ave.)			688			
Bailey Co.			1553			
Baker Ice Cream Co.			358			
Chandler & Budd Co.			2138			
City Ice and Fuel Co.			2140			
City of Cleveland (Light Division)			440			
Cleveland Builders Supply Co.			2525			
Cleveland Elec. Ill. Co. (Order Dept.)			118			
Cleveland Elec. Ill. Co. (Service Dept.)			1844			
Cleveland Elec. Ill. Co. (Line Dept.)			679			
Cleveland Elec. Ill. Co. (Trouble Dept.)			1340			
Cleveland Elec. Ill. Co. (Room 908)			509			
Cleveland Laundry Co.			895			
Cleveland Stock Exchange			566			
Davis Laundry & Cleaning Co.			386			
Wm. Edwards Co.			1236			
East Ohio Gas Co. (Meter Dept.)			877			
East Ohio Gas Co. (Order Dept)			1602			
East Ohio Gas.Co. (Mr. Turner)			250			
East Ohio Gas Co. (Pressure Dept.)			144			
Fisher Brothers Co.			426			
Fuller Dry Cleaning Co.			997			
Goff-Kirby Coal Co.			1500			
Green Cab Co.			889			
Guardian Savings & Trust Co.			449			
Halle Brothers Co.			2054			
Herrick & Co.			584			
Higbee Co. (Equipment for 10 sect.)			1850			
Higbee Co. ($1K order table turret)			474			
Leader-News Co.			1572			
May & Co. (Furniture Dept.)			310			
May & Co. (Order Dept.)			1793			
Millhoff-Newman Co.			522			
New York Central R.R. ($1K apparatus)			1100			
New York Central R.R. (Ticket office)			826			
New York Central R.R. (Equip. for 6 pos.)			1598			
Ohio Bell Tel. Co.			547			
Otis & Co.			119			
Plain Dealer Pub. Co. (Display Adv.)			954			
Plain Dealer Pub. Co. (City Editor)			1032			
Plain Dealer Pub. Co. ($1K order table)			3128			
Wm. Ramsdell, Sem & Co.			342			
Red Top Cab Co.			1812			
Scripps Pub. Co. (City Editor)			443			

11928

W. F. SLOAN

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 23¾ - PRIVATE BRANCH EXCHANGES (Cont'd)						
Special Order Tables (Cont'd)						
Cleveland (Cont'd)						
Scripps Pub. Co. (Adv. Dept.)			$1704			
Standard Oil Co.			1029			
W. P. Southworth & Co. (Ontario St.)			1259			
W. P. Southworth & Co. (117th St.)			705			
W. P. Southworth & Co. (2032 E. 105th St.)			1986			
D. O. Summers & Co.			877			
Wm. Taylor Sons & Co. (Credit Dept.)			1098			
Wm. Taylor Sons & Co. (8th floor)			679			
Wm. Taylor Sons & Co. (5th floor)			725			
Telling-Belle Vernon Co.			2055			
Union Depot Co.			1175			
Union Depot Co. (7 key cabinets)			172			
Union Trust Co. (3rd floor)			2365			
Union Trust Co. (4th floor)			1092			
George Worthington & Co.			1007			
Worthington-Murfee Co.			524			
Zettlemoyer Coal Co.			500			
Columbus						
Columbus Transfer Co.			650			
Citizens Publishing Co.			1099			
Moore & Ross Milk Co.			1086			
Toledo						
New York Central R.R. (Ticket Office #1)			959			
New York Central R.R. (Ticket Office #2)			467			
Toledo Blade			1216			
Toledo Newspaper Co.			1450			
Toledo Transfer Co.			718			
Storage Batteries and Power Plants. (Used in connection with non-multiple private branch exchange switchboards)						
Akron	groups	38	5888			
Barberton	"	5	468			
Bedford	"	1	231			
Canton	"	7	548			
Cleveland	"	152	13665			
Columbus	"	19	1507			
Dayton	"	18	1901			

11929

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 234 - PRIVATE BRANCH EXCHANGES (Cont'd)							
Storage Batteries and Power Plants (Cont'd) (used in connection with non-multiple private branch exchange switchboards)							
East Liverpool	groups	1		$36			
Kent	"	1		67			
Lancaster	"	1		108			
Martin's Ferry	"	2		135			
Massillon	"	4		250			
Miamisburg	"	1		36			
Niles	"	2		65			
North Canton	"	1		188			
Piqua	"	6		664			
Ravenna	"	1		25			
Sandusky	"	1		58			
Sebring	"	2		90			
Springfield	"	5		207			
Steubenville	"	1		116			
Toledo	"	15		1209			
Toronto	"	3		483			
Washington Court House	"	1		32			
Youngstown	"	26		1336			
Zanesville	"	1		116			
				$3206500		85	$2725525
Total Account 234				$3206500			$2725525
ACCOUNT 235 - BOOTHS AND SPECIAL FITTINGS							
Booths	compt.	1398	$118.91	$166236		85	$141301
Total Account 235				$166236			$141301

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 241 - EXCHANGE POLE LINES						
Poles						
15 ft. avg. class D	ea.	2417.9	$10.20			$ 24663
18 " " " E	"	8866.2	11.20			99301
20 " " " D	"	73455.2	12.22			897623
22 " " " E	"	47678.4	14.57			694674
25 " " " D	"	103438.6	18.82			1946714
30 " " " C	"	61313.7	25.90			1588025
35 " " " C	"	63135.0	36.20			2285487
40 " " " C	"	34509.8	42.89			1480125
45 " " " C	"	16295.8	50.57			824079
50 " " " C	"	7247.9	60.47			438281
55 " " " C	"	2545.2	71.65			182364
60 " " " C	"	908.4	86.09			78204
65 " " " D	"	265.5	97.82			25971
70 " " " C	"	54.2	110.00			5962
75 " " " C	"	8.0	120.00			960
80 " " " B	"	1.7	135.00			230
107 " " " B	"	1.0	190.00			190
Cross arms, avg. 10 pin (10'0" fir)	"	264910	3.93			1041096
Anchors, guys, and numerous miscellaneous items included in above unit costs						
			$11613949		80	$9291159
Total Account 241			$11613949			$9291159

11931

7310

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE						
Cable						
2 pr. 19 ga.	ft. 480	$.2645	$ 127			
4 " " "	" 200	.2756	55			
6 " " "	" 360	.2867	103			
11 " " "	" 357	.3150	112			
16 " " "	" 5345	.3452	1845			
26 " " "	" 133763	.3986	53318			
51 " " "	" 571809.5	.5218	298370			
61 " " "	" 2741	.5899	1617			
76 " " "	" 23479	.6529	15329			
101 " " "	" 325851	.7729	251886			
121 " " "	" 3103	.8845	2745			
152 " " "	" 54183	1.0094	54692			
202 " " "	" 118532.5	1.2768	143681			
252 " " "	" 592	1.4836	878			
303 " " "	" 16579	1.7202	28519			
404 " " "	" 76	2.1336	162			
11 pr. 20 ga.	ft. 1078	.3101	334			
16 " " "	" 380	.3388	129			
26 " " "	" 321786	.3898	125432			
31 " " "	" 14	.4186	6			
51 " " "	" 236169	.5077	119903			
76 " " "	" 71814	.6338	45516			
91 " " "	" 1898	.7077	1343			
101 " " "	" 108267	.7487	81060			
126 " " "	" 28137	.8618	24248			
152 " " "	" 12057	.9749	11754			
177 " " "	" 672	1.1033	741			
202 " " "	" 20653	1.2317	25438			
303 " " "	" 721	1.6564	1194			
404 " " "	" 1272	1.9804	2443			
6 pr. 22 ga.	ft. 1085	.2690	276			
11 " " "	" 13571.5	.2886	3835			
16 " " "	" 173379.5	.2974	51563			
21 " " "	" 518	.3170	164			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE (Cont'd)						
Cable (Cont'd)						
26 pr. 22 gn.	ft.	3707270.5	$.3248	$1204121		
31 " " "	"	4775	.3370	1609		
51 " " "	"	4658566.5	.3920	1826158		
61 " " "	"	39461	.4247	16759		
76 " " "	"	311117	.4627	143954		
101 " " "	"	2118519.5	.5327	1128535		
111 " " "	"	703	.5683	400		
121 " " "	"	66975	.5942	39797		
126 " " "	"	25828	.6100	15755		
152 " " "	"	628055.5	.6737	423121		
202 " " "	"	841900	.8088	680929		
252 " " "	"	2729	.8990	2453		
303 " " "	"	120552.5	1.0615	127966		
404 " " "	"	154559	1.2476	192828		
606 " " "	"	35521.3	1.6854	59868		
909 " " "	"	525	2.3566	1237		
11 pr. 24 gn.	ft.	87	.2735	24		
16 " " "	"	3718	.2843	1057		
21 " " "	"	325	.2962	96		
26 " " "	"	198514	.3056	60666		
41 " " "	"	60	.3425	21		
51 " " "	"	1354702.5	.3614	489589		
76 " " "	"	1050	.4158	437		
101 " " "	"	486389.5	.4685	199763		
152 " " "	"	2934	.5825	1709		
202 " " "	"	255727	.6921	176989		
303 " " "	"	2235	.9010	2014		
404 " " "	"	138555.5	1.0670	141437		
606 " " "	"	36377	1.4923	52839		
909 " " "	"	127	1.7987	228		
1212 " " "	"	355	2.3360	829		
Composite Cable						
10 pr. 19 gn.) 40 " 22 ")	"	1864	.530	988		
10 pr. 19 gn.) 65 " 22 ")	"	3113	.605	1883		
10 pr. 19 gn.) 90 " 22 ")	"	1353	.685	927		

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond %	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE (Cont'd)							
Composite Cable (Cont'd)							
50 pr. 19 ga.) 50 " 22 ")	ft.	9474	$.795	$7532			
50 pr. 19 ga.) 150 " 22 ")	"	13415	1.050	14086			
8 qd. 13 ga. A.T.& T.Co. 48 " 16 " 9 qd. A.T.& T.Co. 39 " Toll 26 pr. 19 ga. Exchange 9.2%	"	41976	1.710	6604			
16 pr. 13 ga.) 4 " 16 ") 152 " 22 ")	"	51	1.175	60			
25 pr. 16 ga. Toll 101 " 22 " Exchange 50.12%	"	296	.930	138			
26 pr. 16 ga. Toll 126 " 22 " Exchange 54.66%	"	591	1.000	323			
26 pr. 16 ga. Toll 152 " 22 " Exchange 59.25%	"	1378	1.060	865			
76 pr. 19 ga.) 51 " 20 ")	"	5487	1.005	5514			
76 pr. 19 ga.) 51 " 20 ") 26 " 22 ")	"	2758	1.065	2937			
76 pr. 19 ga.) 51 " 20 ") 51 " 22 ")	"	1100	1.130	1243			
12 qd. 16 ga.) 253 pr. 19 ")	"	1763	1.775	3129			
51 pr. 13 ga.) 36 " 19 ")	"	317	1.740	552			
14 pr. 16 ga. Toll 101 " 19 " Exchange 64.21%	"	319	1.065	218			

11934

W. F. [illegible]CAN

7313

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE (Cont'd)							
Composite Cable (Cont'd)							
11 pr. 13 ga.) 40 " 16 ")	ft.	5492	$1.040	$ 5712			
Terminals, outside, unprotected							
10 pair	ea.	13	7.10	92			
11 "	"	14598	7.10	103646			
16 "	"	44233	8.20	362711			
21 "	"	1	9.30	9			
26 "	"	4197	10.95	45957			
31 "	"	41	11.25	461			
51 "	"	89	15.50	1380			
61 "	"	6	17.50	105			
101 "	"	1	25.60	26			
Terminals, outside, protected							
1 pair	ea.	11	2.50	28			
6 "	"	6	15.00	90			
11 "	"	2727	19.20	52358			
16 "	"	984	24.95	24551			
21 "	"	7	28.35	198			
26 "	"	2797	32.90	92021			
31 "	"	6	38.40	230			
41 "	"	1	49.65	50			
51 "	"	512	67.10	34355			
61 "	"	1	73.00	73			
76 "	"	11	92.00	1012			
101 "	"	112	122.70	13742			
121 "	"	1	147.55	148			
126 "	"	6	153.10	919			
152 "	"	42	178.95	7516			
202 "	"	46	221.15	10173			
303 "	"	6	352.60	2116			
404 "	"	9	441.55	3974			

...e 30, 1925

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 248 - EXCHANGE AERIAL CABLE (Cont'd)							
Terminals, inside, unprotected							
11 pair	ea.	11	$ 2.65	$ 29			
13 "	"	6	3.00	18			
16 "	"	35	3.25	114			
21 "	"	7	4.15	29			
23 "	"	2	4.50	9			
26 "	"	36	4.90	176			
32 "	"	2	5.50	11			
41 "	"	1	7.10	7			
42 "	"	2	7.25	14			
52 "	"	15	12.25	184			
104 "	"	6	20.40	122			
156 "	"	7	29.35	205			
208 "	"	11	40.40	444			
260 "	"	1	50.80	51			
303 "	"	1	60.80	61			
312 "	"	2	63.50	127			
Terminals, inside, protected							
11 pair	"	47	16.95	797			
12 "	"	7	18.25	128			
16 "	"	225	23.01	5177			
26 "	"	332	35.32	11726			
51 "	"	109	65.29	7117			
101 "	"	7	118.88	832			
104 "	"	2	121.80	244			
202 "	"	2	224.22	448			
Loading cases							
6 in. iron pipe case containing 7 No. T-545 coils	ea.	1	481.00	481			
No. 8 case containing 19 No. T-545 coils	"	1	699.00	699			
No. 10 case containing 20 No. T-545 coils	"	1	727.00	727			

11936

W. P. SLOAN

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Book Cost	Cost Less Depreciation
ACCOUNT 242 - EXCHANGE AERIAL CABLE (Cont'd)						
Leading cases (Cont'd)						
No. 26-G case containing 7 No. 582-A coils	ea.	2 459.00	$918			
No. 26-G case containing 21 No. 582-A coils	"	4 732.00	2928			
Messenger, pole seats, and numerous miscellaneous items included in above unit costs						
			$9185972	90	$8267375	
Total Account 242			$9185972		8267375	

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 243 - EXCHANGE AERIAL WIRE							
Bare iron							
.165	miles	10.556	$50.00	$ 528			
.148	"	254.628	43.71	11130			
.134	"	690.710	39.94	27587			
.109	"	44290.730	30.78	1363269			
.083	"	3293.319	25.04	82465			
					$1484979	75	$1113734
Bare copper							
.165	"	.832	108.24	90			
.128	"	.076	73.54	6			
.104	"	1178.156	52.74	62136			
.080	"	3523.769	37.85	133375			
.064	"	1824.499	30.05	54826			
.051	"	38.385	24.45	939			
					251372	95	238803
Insulated iron							
.148	"	.583	134.37	78			
.109	"	252.841	112.30	28394			
.083	"	586.973	102.54	60188			
.065	"	.318	100.07	32			
					88692	75	66519
Insulated copper							
.165	"	1.079	214.98	232			
.128	"	.185	163.54	20			
.104	"	12.681	136.89	1736			
.080	"	155.628	113.00	17586			
.064	"	71.701	100.76	7225			
.051	"	.664	94.76	63			
					26862	85	22833
Twisted pair							
No. 14 B&S gn. iron	"	.086	156.50	13			
16 " " "	"	8.407	142.99	1202			
18 " " "	"	.253	125.03	32			
14 " " copper	"	198.989	171.73	33142			
16 " " "	"	.080	143.78	12			
17 " " copper steel	"	12104.515	139.00	1682528			
18 " " copper	"	94.312	130.61	12318			
18 " " copper - 3 cond.	"	.409	160.90	66			
19 B&S gn. copper	"	.213	114.47	24			
19 " " copper - 3 cond.	"	.199	136.68	27			
					1729364	85	1469959
Drops (avg.No.17 tw.pr.C.S.)	"	389731	3.72		1449799	85	1232389
Total Account 243					$3032068		$4144177

W. P. SLOAN

11988

June 30, 1925

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT						
Main						
Single tile						
1 duct	tr.ft. 24003.7	$1.40	$33605			
2 "	" " 88466.9	1.83	161894			
3 "	" " 37220.2	2.31	85979			
4 "	" " 133386.6	2.57	342804			
4 " - O.B.T.Co. 89%) A.T.& T.Co. 11%)	" " 657.3	2.57	1503			
4 " - O.B.T.Co. 88%) A.T.& T.Co. 12%)	" " 299.7	2.57	678			
4 " - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	" " 167.0	2.57	286			
5 "	" " 34385.6	3.09	106252			
5 " - O.B.T.Co. 80%) P.T.Co. 20%)	" " 138.0	3.09	341			
6 "	" " 196193.4	3.33	653324			
6 " - O.B.T.Co. 93%) A.T.& T.Co. 7%)	" " 447.0	3.33	1384			
6 " - O.B.T.Co. 66.7%) A.T.& T.Co. 33.3%)	" " 2190.0	3.33	4864			
7 "	" " 64058.3	3.76	240859			
7 " - O.B.T.Co. 85.72%) A.T.& T.Co. 14.28%)	" " 110.0	3.76	355			
8 "	" " 65924.4	4.03	265675			
8 " - O.B.T.Co. 95%) A.T.& T.Co. 5%)	" " 75.8	4.03	290			
8 " - O.B.T.Co. 87.5%) A.T.& T.Co. 12.5%)	" " 4533.0	4.03	15984			
8 " - O.B.T.Co. 85.71%) A.T.& T.Co. 14.29%)	" " 239.0	4.03	826			
8 " - O.B.T.Co. 50%) A.T.& T.Co. 50%)	" " 2810.0	4.03	5662			

W. F. SLOAN

11939

June 30, 1925

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Single tile (Cont'd)						
9 duct	tr.ft.	23856.9	$4.26			$101630
9 " - O.B.T.Co. 95%) A.T.& T.Co. 5%)	" "	251.8	4.26			1019
10 "	" "	55436.4	4.79			265540
10 " - O.B.T.Co. 94.07%) A.T.& T.Co. 5.93%)	" "	1129.0	4.79			5087
10 " - O.B.T.Co. 88.89%) A.T.& T.Co. 11.11%)	" "	76.5	4.79			326
10 " - O.B.T.Co. 80%) A.T.& T.Co. 20%)	" "	2632.0	4.79			10086
10 " - O.B.T.Co. 70%) A.T.& T.Co. 30%)	" "	3755.0	4.79			12590
10 " - O.B.T.Co. 96%) A.T.& T.Co. 4%)	" "	165.6	4.79			761
10 " - O.B.T.Co. 86.8%) A.T.& T.Co. 13.2%)	" "	184.8	4.79			768
11 "	" "	2993.8	5.04			15089
12 "	" "	38373.4	5.27			202228
12 " - O.B.T.Co. 91.7%) A.T.& T.Co. 8.3%)	" "	1474.0	5.27			7123
12 " - O.B.T.Co. 75%) A.T.& T.Co. 25%)	" "	836.0	5.27			3304
12 " - O.B.T.Co. 90.91%) A.T.& T.Co. 9.09%)	" "	65.0	5.27			311
13 "	" "	12748.3	5.67			72283
13 " - O.B.T.Co. 76.9%) A.T.& T.Co. 23.1%)	" "	483.0	5.67			2106
14 "	" "	6067.0	6.06			36766

11940

W. F. SLOAN

2319

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Main (Cont'd)							
Single tile (Cont'd)							
14 duct -	O.B.T.Co. 97%) A.T.& T.Co. 3%)	tr.ft.	92.0	$6.06			$541
14 duct -	O.B.T.Co. 93.75%) A.T.& T.Co. 6.25%)	" "	531.8	6.06			3021
14 " -	O.B.T.Co. 92.9%) A.T.& T.Co. 7.1%)	" "	1133.0	6.06			6378
14 " -	O.B.T.Co. 91.20%) A.T.& T.Co. 8.80%)	" "	982.8	6.06			5432
14 " -	O.B.T.Co. 95.89%) A.T.& T.Co. 4.11%)	" "	458.0	6.06			2661
15 "		" "	7403.3	6.28			46493
16 "		" "	10420.9	6.42			66902
17 "		" "	2369.0	6.82			16157
18 "		" "	4802.1	7.15			34335
18 " -	O.B.T.Co. 96.86%) A.T.& T.Co. 3.14%)	" "	234.6	7.15			1625
19 "		" "	2968.0	7.30			21666
20 "		" "	8356.1	7.55			63089
20 " -	O.B.T.Co. 95%) A.T.& T.Co. 5%)	" "	668.8	7.55			4797
21 "		" "	1570.0	7.93			12450
21 " -	O.B.T.Co. 95%) A.T.& T.Co. 5%)	" "	21.0	7.93			158
22 "		" "	1526.8	8.36			12764
23 "		" "	463.4	8.54			3957
24 "		" "	2699.3	8.74			23592
24 " -	O.B.T.Co. 96%) A.T.& T.Co. 4%)	" "	499.6	8.74			4192
24 " -	O.B.T.Co. 97.68%) A.T.& T.Co. 2.32%)	" "	214.5	8.74			1831

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Single tile (Cont'd)						
25 duct	tr.ft.	12246.0	$9.21			$112786
26 "	" "	720.5	9.42			6787
26 " - O.B.T.Co. 96%) A.T.& T.Co. 4%)	" "	51.5	9.42			466
26 " - O.B.T.Co. 97.86%) A.T.& T.Co. 2.14%)	" "	139.0	9.42			1281
28 "	" "	887.0	9.92			8799
28 " - O.B.T.Co. 96%) A.T.& T.Co. 4%)	" "	779.2	9.92			7420
29 "	" "	273.0	10.11			2760
30 "	" "	3739.7	10.32			38594
31 "	" "	400.0	10.60			4240
33 "	" "	61.0	11.11			678
35 "	" "	120.3	11.66			1403
36 "	" "	1491.6	11.91			17765
37 "	" "	141.0	12.21			1722
40 "	" "	1026.0	13.16			13502
42 "	" "	246.5	13.81			3404
44 "	" "	198.0	14.53			2877
44 " - O.B.T.Co. 98%) A.T.& T.Co. 2%)	" "	1.5	14.53			21
45 "	" "	562.0	14.76			8295
46 "	" "	9.0	15.00			135
48 "	" "	334.2	15.45			5163
48 " - O.B.T.Co. 97.88%) A.T.& T.Co. 2.12%)	" "	210.0	15.45			3176
49 " - O.B.T.Co. 97.9%) A.T.& T.Co. 2.1%)	" "	174.0	15.68			2671
54 "	" "	89.0	16.92			491
55 "	" "	72.0	17.20			1238
60 "	" "	105.0	18.64			1957
84 "	" "	105.0	30.32			3184
96 "	" "	12.0	34.83			418

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile						
2 duct	tr.ft.	121189.2	$1.68			$203598
2 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	782.6	1.68			657
2 " - O.B.T.Co. 50%) Bratenahl Vil 50%)	" "	172.0	1.68			144
3 "	" "	28115.1	2.05			57636
3 " - O.B.T.Co. 50%) W.U.T.Co. 50%)	" "	169.0	2.05			173
4 "	" "	318516.6	2.29			729403
4 " - O.B.T.Co. 33.33%) A.T.& T.Co. 66.67%)	" "	868.0	2.29			663
4 " - O.B.T.Co. 50%) A.T.& T.Co. 50%)	" "	2758.0	2.29			3158
4 " - O.B.T.Co. 89.2%) A.T.& T.Co. 10.8%)	" "	451.0	2.29			921
4 " - O.B.T.Co. 86%) A.T.& T.Co. 14%	" "	907.0	2.29			1786
4 " - O.B.T.Co. 81.7%) A.T.& T.Co. 18.3%	" "	3.0	2.29			6
4 " - O.B.T.Co. 48.76%) A.T.& T.Co. 51.24%)	" "	8617.0	2.29			9822
4 " - O.B.T.Co. 66.67%) W.U.T.Co. 33.33%)	" "	129.0	2.29			197
4 " - O.B.T.Co. 50%) W.U.Tel.Co. 25%) P.T.Co. 25%)	" "	27.0	2.29			31
4 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	5297.0	2.29			6065

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Main (Cont'd)							
Multiple tile (Cont'd)							
5 duct		tr.ft.	10420.4	$2.68	$27927		
5 " - O.B.T.Co. 80% City 20%		" "	179.0	2.68	384		
6 "		" "	364941.0	2.93	1069277		
6 " - O.B.T.Co. 66.7% A.T.& T.Co. 33.3%		" "	3470.0	2.93	6781		
6 " - O.B.T.Co. 50% A.T.& T.Co. 50%		" "	1324.0	2.93	1940		
6 " - O.B.T.Co. 93% A.T.& T.Co. 7%		" "	2646.5	2.93	7211		
6 " - O.B.T.Co. 89.2% A.T.& T.Co. 10.8%		" "	122.5	2.93	320		
6 " - O.B.T.Co. 83.3% A.T.& T.Co. 16.7%		" "	11785.0	2.93	28764		
6 " - O.B.T.Co. 73.60% A.T.& T.Co. 26.40%		" "	8550.2	2.93	18438		
6 " - O.B.T.Co. 50% A.T.& T.Co. 50%		" "	48.0	2.93	70		
6 " - O.B.T.Co. 40% A.T.& T.Co. 60%		" "	4842.0	2.93	5675		
6 " - O.B.T.Co. 20% A.T.& T.Co. 80%		" "	7686.0	2.93	4505		
6 " - O.B.T.Co. 66.67% W.U.T.Co. 33.33%		" "	1312.0	2.93	2563		
6 " - O.B.T.Co. 50% W.U.T.Co. 25% P.T.Co. 25%		" "	2404.6	2.93	3523		
6 " - O.B.T.Co. 80% P.T.Co. 20%		" "	1624.0	2.93	3807		

11944

78228

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
6 duct - O.B.T.Co. 77.78%) W.U.T.Co. 22.22%)	tr.ft.	1326.3	$2.93			$ 3023
6 " - O.B.T.Co. 80%) A.T.& T.Co. 20%)	" "	2306.0	2.93			5405
6 " - O.B.T.Co. 66.67%) P.T.Co. 33.33%)	" "	892.0	2.93			570
6 " - O.B.T.Co. 66.67%) P.T.Co. 33.33%)	" "	471.0	2.93			920
6 " - O.B.T.Co. 66.67%) City 33.33%)	" "	62.0	2.93			121
7 "	" "	15962.6	3.34			53315
7 " - O.B.T.Co. 83.33%) A.T.& T.Co. 16.67%)	" "	2473.0	3.34			6883
7 " - O.B.T.Co. 85.37%) A.T.& T.Co. 14.63%)	" "	223.7	3.34			638
8 "	" "	136616.6	3.62			494552
8 " - O.B.T.Co. 92.37%) A.T.& T.Co. 7.63%)	" "	1285.0	3.62			4297
8 " - O.B.T.Co. 85.71%) A.T.& T.Co. 14.29%)	" "	3100.5	3.62			9620
8 " - O.B.T.Co. 82.40%) A.T.& T.Co. 17.60%)	" "	7465.1	3.62			22267
8 " - O.B.T.Co. 71.5%) A.T.& T.Co. 28.5%)	" "	54.0	3.62			140
8 " - O.B.T.Co. 66.67%) W.U.T.Co. 33.33%)	" "	209.0	3.62			504
8 " - O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	" "	147.0	3.62			266

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
8 duct - O.B.T.Co. 85.7%) P.T.Co. 14.3%)	tr.ft.	604.0	$3.62			$1874
8 " - O.B.T.Co. 92.37%) A.T.& T.Co. 7.63%)	" "	473.0	3.62			1582
8 " - O.B.T.Co. 66.67%) P.T.Co. 33.33%)	" "	348.0	3.62			840
8 " - O.B.T.Co. 66.67%) City 33.33%)	" "	49.0	3.62			118
9 "	" "	75271.5	3.83			288290
9 " - O.B.T.Co. 88.89%) A.T.& T.Co. 11.11%)	" "	4809.0	3.83			16372
9 " - O.B.T.Co. 87.5%) A.T.& T.Co. 12.5%)	" "	2020.0	3.83			6770
9 " - O.B.T.Co. 57.14%) A.T.& T.Co. 42.86%)	" "	1255.0	3.83			2747
9 " - O.B.T.Co. 62.5%) A.T.& T.Co. 37.5%)	" "	7135.0	3.83			17079
9 " - O.B.T.Co. 37.5%) A.T.& T.Co. 62.5%)	" "	9911.0	3.83			14235
9 " - O.B.T.Co. 25%) A.T.& T.Co. 75%)	" "	5053.0	3.83			4838
10 "	" "	50726.9	4.27			216604
10 " - O.B.T.Co. 90%) A.T.& T.Co. 10%)	" "	29.0	4.27			111
10 " - O.B.T.Co. 75%) A.T.& T.Co. 25%)	" "	680.5	4.27			2179
10 " - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	" "	456.0	4.27			1298

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
10 duct - O.B.T.Co. 62.5%) A.T.& T.Co. 37.5%)	tr.ft.	1046.6	$4.27			$ 2793
10 " - O.B.T.Co. 88.89%) F.T.Co. 11.11%)	" "	366.0	4.27			1389
10 " - O.B.T.Co. 44.44%) A.T.& T.Co. 55.56%)	" "	252.0	4.27			478
11 "	" "	14399.5	4.54			65374
11 " - O.B.T.Co. 90%) A.T.& T.Co. 10%)	" "	413.0	4.54			1688
11 " - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	" "	476.0	4.54			1441
11 " - O.B.T.Co. 70%) A.T.& T.Co. 30%)	" "	453.0	4.54			1440
12 "	" "	68055.8	4.75			323265
12 " - O.B.T.Co. 91.67%) A.T.& T.Co. 8.33%)	" "	1243.0	4.75			5412
12 " - O.B.T.Co. 91.46%) A.T.& T.Co. 8.54%)	" "	384.8	4.75			1672
12 " - O.B.T.Co. 90.91%) A.T.& T.Co. 9.09%)	" "	1029.0	4.75			4443
12 " - O.B.T.Co. 70%) A.T.& T.Co. 30%)	" "	51.0	4.75			170
12 " - O.B.T.Co. 75%) A.T.& T.Co. 25%)	" "	2336.0	4.75			8322
12 " - O.B.T.Co. 72.7%) A.T.& T.Co. 9.1%) W.U.T.Co. 18.2%)	" "	336.0	4.75			1160
12 " - O.B.T.Co. 63.6%) A.T.& T.Co. 36.4%)	" "	2778.0	4.75			8392

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
12 duct - O.B.T.Co. 62.5%) P.T.Co. 37.5%)	tr.ft.	48.0	$4.75			$142
12 " - O.B.T.Co. 45.5%) A.T.& T.Co. 54.5%)	" "	826.0	4.75			1785
12 " - O.B.T.Co. 90%) A.T.& T.Co. 10%)	" "	515.0	4.75			2202
13 "	" "	1137.9	5.22			5940
13 " - O.B.T.Co. 75%) A.T.& T.Co. 8.3%) W.U.T.Co. 16.7%)	" "	349.0	5.22			1366
14 "	" "	8487.7	5.70			48380
14 " - O.B.T.Co. 92.3%) A.T.& T.Co. 7.7%)	" "	294.0	5.70			1547
14 " - O.B.T.Co. 92.86%) A.T.& T.Co. 7.14%)	" "	1236.0	5.70			6542
15 "	" "	5579.7	5.97			33311
15 " - O.B.T.Co. 76%) A.T.& T.Co. 24%)	" "	1267.8	5.97			5752
16 "	" "	10469.9	6.10			63866
16 " - O.B.T.Co. 93.81%) A.T.& T.Co. 6.19%)	" "	736.0	6.10			4212
16 " - O.B.T.Co. 93.33%) A.T.& T.Co. 6.67%)	" "	85.0	6.10			484
16 " - O.B.T.Co. 98%) A.T.& T.Co. 2%)	" "	99.8	6.10			597
16 " - O.B.T.Co. 76%) A.T.& T.Co. 24%)	" "	254.0	6.10			1178
17 "	" "	3955.5	6.40			25315

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
18 duct	tr.ft.	8801.4	$6.87			$60466
18 " - O.B.T.Co. 64.7%) A.T.& T.Co. 35.3%)	"	"	4450.0	6.87		19780
18 " - O.B.T.Co. 88.89%) A.T.& T.Co. 11.11%)	"	"	256.0	6.87		1563
18 " - O.B.T.Co. 94.12%) A.T.& T.Co. 5.88%)	"	"	60.0	6.87		388
18 " - O.B.T.Co. 94.44%) A.T.& T.Co. 5.56%)	"	"	173.0	6.87		1122
18 " - O.B.T.Co. 60.61%) A.T.& T.Co. 6.06%) W.U.T.Co. 33.33%)	"	"	19.0	6.87		79
19 "	"	"	236.0	7.00		1652
20 "	"	"	6624.6	7.25		48028
20 " - O.B.T.Co. 97.5%) A.T.& T.Co. 2.5%)	"	"	1175.0	7.25		8306
21 "	"	"	36.0	7.69		277
22 "	"	"	186.0	8.03		1494
23 "	"	"	445.0	8.20		3649
23 " - O.B.T.Co. 95.45%) A.T.& T.Co. 4.55%)	"	"	217.0	8.20		1698
24 "	"	"	3338.3	8.38		27973
24 " - O.B.T.Co. 97.9%) A.T.& T.Co. 2.1%)	"	"	180.0	8.38		1477
24 " - O.B.T.Co. 73.6%) A.T.& T.Co. 26.4%)	"	"	292.0	8.38		1801
24 " - O.B.T.Co. 93.8%) A.T.& T.Co. 4.2%)	"	"	312.0	8.38		2505
24 " - O.B.T.Co. 95.4%) A.T.& T.Co. 4.6%)	"	"	92.0	8.38		735

11949

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Multiple tile (Cont'd)						
24 duct - O.B.T.Co. 70.58% W.U.T.Co. 25.00% A.T.& T.Co. 4.42%	tr.ft.	1114.0	$8.38			$ 6589
25 "	" "	33.0	8.93			295
26 "	" "	743.3	9.04			6719
26 " - O.B.T.Co. 96.15% A.T.& T.Co. 3.85%	" "	25.5	9.04			222
27 "	" "	292.4	9.22			2696
28 "	" "	1570.5	9.52			14951
30 "	" "	346.0	9.91			3429
32 "	" "	947.0	10.35			9801
32 " - O.B.T.Co. 94.99% A.T.& T.Co. 5.01%	" "	13.0	10.35			128
35 "	" "	48.2	11.20			540
36 "	" "	449.0	11.43			5132
36 " - O.B.T.Co. 98.4% A.T.& T.Co. 1.6%	" "	37.0	11.43			416
36 " - O.B.T.Co. 97.15% A.T.& T.Co. 2.85%	" "	274.7	11.43			3050
36 " - O.B.T.Co. 97.22% A.T.& T.Co. 2.78%	" "	294.0	11.43			3267
40 "	" "	718.0	12.64			9076
44 "	" "	60.0	13.80			828
46 "	" "	476.0	14.25			6783
48 "	" "	3102.5	14.52			45048
50 "	" "	41.0	14.91			611
52 "	" "	222.7	15.38			3425
58 "	" "	497.0	16.76			8330
60 "	" "	339.0	17.15			5814
84 "	" "	210.0	27.00			5670
112 "	" "	8.6	43.43			373

11950

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Fiber conduit						
1 duct	tr.ft.	443.0	$1.40			$620
2 "	" "	5743.0	1.83			10510
3 "	" "	3849.0	2.32			8891
4 "	" "	10650.0	2.57			27370
4 " - O.B.T.Co. 75%) P.T.Co. 25%)	" "	558.8	2.57			1077
5 "	" "	4710.7	3.09			14556
6 "	" "	1436.9	3.33			4785
7 "	" "	879.0	3.76			3305
8 "	" "	1107.2	4.03			4462
9 "	" "	2.0	4.26			9
10 "	" "	263.8	4.79			1264
12 "	" "	113.0	5.27			596
16 "	" "	30.1	6.42			193
25 "	" "	11.0	9.21			101
42 "	" "	32.0	13.81			442
Sewer tile						
1 duct	" "	10514.9	1.46			15352
2 "	" "	6209.0	1.95			12108
3 "	" "	186.1	2.49			463
4 "	" "	1975.6	2.82			5571
4 " - O.B.T.Co. 48.76%) A.T.& T.Co. 51.24%)	" "	18.0	2.82			25
5 " - O.B.T.Co. 75%) A.T.& T.Co. 25%)	" "	342.0	3.39			870
6 " - O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	" "	81.0	3.70			150
8 "	" "	116.0	4.51			523
10 "	" "	18.0	5.40			97
16 "	" "	17.6	7.39			130
Creosoted wood						
1 duct	tr.ft.	7441.0	1.05			7813
2 "	" "	1945.3	1.49			2898

11951

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Creosoted wood (Cont'd)						
3 duct	tr.ft.	2190.5	$1.96			$ 4293
4 "	" "	511.5	2.24			1146
4 " - O.B.T.Co. 48.76%) A.T.& T.Co. 51.24%)	" "	106.5	2.24			116
4 " - O.B.T.Co. 33.33%) A.T.& T.Co. 66.67%)	" "	492.0	2.24			367
5 "	" "	6.4	2.75			18
6 "	" "	2975.3	3.03			9015
6 " - O.B.T.Co. 73.60%) A.T.& T.Co. 26.40%)	" "	98.0	3.03			219
7 "	" "	107.6	3.45			371
8 "	" "	604.6	3.71			2243
9 "	" "	54.8	3.96			217
9 " - O.B.T.Co. 62.5%) A.T.& T.Co. 37.5%)	" "	889.0	3.96			2200
10 "	" "	1182.0	4.50			5319
10 " - O.B.T.Co. 88.9%) A.T.& T.Co. 11.1%)	" "	1309.0	4.50			5237
11 " - O.B.T.Co. 90%) A.T.& T.Co. 10%)	" "	194.0	4.73			826
30 "	" "	74.0	12.31			911
Iron pipe						
1 duct	" "	1358.1	1.83			2485
2 "	" "	1511.7	2.68			4051
3 "	" "	346.5	3.59			1244
4 "	" "	857.0	4.28			3668
5 "	" "	489.3	5.18			2535
6 "	" "	702.7	5.89			4139
6 " - O.B.T.Co. 93%) A.T.& T.Co. 7%)	" "	65.0	5.89			356

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Main (Cont'd)						
Iron pipe (Cont'd)						
6 duct - O.B.T.Co. 80%) A.T.& T.Co. 20%)	tr.ft.	68.0	$5.89			$321
6 " - O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	" "	115.0	5.89			339
7 "	" "	100.0	6.75			675
8 "	" "	429.1	7.44			3193
9 "	" "	279.0	8.10			2260
10 "	" "	64.0	9.06			580
12 "	" "	333.1	10.39			3461
12 " - O.B.T.Co. 71.82%) A.T.& T.Co. 18.18%) W.U.T.Co. 10.00%)	" "	15.0	10.39			112
21 "	" "	18.0	16.90			304
25 "	" "	400.0	19.88			7952
36 " - O.B.T.Co. 98.4%) A.T.& T.Co. 1.6%)	" "	72.0	27.28			1933
Wood box	" "	356	2.25			801
Concrete box	" "	64.1	3.50			224
Tunnel - 4' x 5'	" "	50	35.00			1750
Trench for buried cable	" "	12830	.50			6415
Manholes						
O.B.T.Co. 100%	ea.	8131	281.00			2284811
O.B.T.Co. 99.5% A.T.& T.Co. .5%	"	1	281.00			280
O.B.T.Co. 99.4% A.T.& T.Co. .6%	"	1	281.00			279
O.B.T.Co. 99.17% A.T.& T.Co. .83%	"	1	281.00			279
O.B.T.Co. 98.9% A.T.& T.Co. 1.1%	"	1	281.00			278

11953

7332

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 98.15% A.T.& T.Co. 1.85%	ea.	1	$281.00			$276
O.B.T.Co. 98.04% A.T.& T.Co. 1.96%	"	1	281.00			275
O.B.T.Co. 97.91% A.T.& T.Co. 2.09%	"	1	281.00			275
O.B.T.Co. 97.86% A.T.& T.Co. 2.14%	"	1	281.00			275
O.B.T.Co. 97.80% A.T.& T.Co. 2.20%	"	1	281.00			275
O.B.T.Co. 97.77% A.T.& T.Co. 2.23%	"	1	281.00			275
O.B.T.Co. 97.67% A.T.& T.Co. 2.33%	"	1	281.00			274
O.B.T.Co. 97.52% A.T.& T.Co. 2.48%	"	1	281.00			274
O.B.T.Co. 97.43% A.T.& T.Co. 2.57%	"	1	281.00			274
O.B.T.Co. 97.37% A.T.& T.Co. 2.63%	"	4	281.00			1094
O.B.T.Co. 97.22% A.T.& T.Co. 2.78%	"	2	281.00			546
O.B.T.Co. 97.03% A.T.& T.Co. 2.97%	"	1	281.00			273
O.B.T.Co. 96.86% A.T.& T.Co. 3.14%	"	1	281.00			272
O.B.T.Co. 96.85% A.T.& T.Co. 3.15%	"	1	281.00			272
O.B.T.Co. 96.53% A.T.& T.Co. 3.47%	"	1	281.00			271

11954

W. F. SLOAN

1353

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 96.43% A.T.& T.Co. 3.57%	ea.	2	$281.00	$542		
O.B.T.Co. 96.37% A.T.& T.Co. 3.63%	"	1	281.00	271		
O.B.T.Co. 96.34% A.T.& T.Co. 3.66%	"	1	281.00	271		
O.B.T.Co. 96.31% A.T.& T.Co. 3.69%	"	1	281.00	271		
O.B.T.Co. 96.15% A.T.& T.Co. 3.85%	"	1	281.00	270		
O.B.T.Co. 95.89% A.T.& T.Co. 4.11%	"	2	281.00	539		
O.B.T.Co. 95.84% A.T.& T.Co. 4.16%	"	1	281.00	269		
O.B.T.Co. 95.83% A.T.& T.Co. 4.17%	"	1	281.00	269		
O.B.T.Co. 95.74% A.T.& T.Co. 4.26%	"	1	281.00	269		
O.B.T.Co. 95.66% A.T.& T.Co. 4.34%	"	1	281.00	269		
O.B.T.Co. 95.45% A.T.&T.Co. 4.55%	"	1	281.00	268		
O.B.T.Co. 95.44% A.T.& T.Co. 4.56%	"	1	281.00	268		
O.B.T.Co. 95.24% A.T.& T.Co. 4.76%	"	1	281.00	268		
O.B.T.Co. 95.15% A.T.& T.Co. 4.85%	"	1	281.00	267		
O.B.T.Co. 94.87% A.T.& T.Co. 5.13%	"	1	281.00	267		

11955

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 94.74% A.T.& T.Co. 5.26%	ea.	1	$281.00			$266
O.B.T.Co. 94.72% A.T.& T.Co. 5.28%	"	1	281.00			266
O.B.T.Co. 94.44% A.T.& T.Co. 5.56%	"	1	281.00			265
O.B.T.Co. 94.12% A.T.& T.Co. 5.88%	"	1	281.00			264
O.B.T.Co. 94.07% A.T.& T.Co. 5.93%	"	2	281.00			529
O.B.T.Co. 93.85% A.T.& T.Co. 6.15%	"	1	281.00			264
O.B.T.Co. 93.81% A.T.& T.Co. 6.19%	"	3	281.00			791
O.B.T.Co. 93.75% A.T.& T.Co. 6.25%	"	1	281.00			263
O.B.T.Co. 93.69% A.T.& T.Co. 6.31%	"	1	281.00			263
O.B.T.Co. 93.61% A.T.& T.Co. 6.39%	"	1	281.00			263
O.B.T.Co. 93.54% A.T.& T.Co. 6.46%	"	1	281.00			263
O.B.T.Co. 93.36% A.T.& T.Co. 6.64%	"	1	281.00			262
O.B.T.Co. 93.33% A.T.& T.Co. 6.67%	"	1	281.00			262
O.B.T.Co. 93.06% A.T.& T.Co. 6.94%	"	10	281.00			2615
O.B.T.Co. 92.96% A.T.& T.Co. 7.04%	"	1	281.00			261

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 92.86% A.T.& T.Co. 7.14%	ea.	7	$281.00	$1827		
O.B.T.Co. 92.86% P.T.Co. 7.14%	"	1	281.00	261		
O.B.T.Co. 92.85% A.T.& T.Co. 7.15%	"	2	281.00	522		
O.B.T.Co. 92.78% A.T.& T.Co. 7.22%	"	1	281.00	261		
O.B.T.Co. 92.37% A.T.& T.Co. 7.63%	"	4	281.00	1038		
O.B.T.Co. 92.31% A.T.& T.Co. 7.69%	"	2	281.00	519		
O.B.T.Co. 92.31% P.T.Co. 7.69%	"	1	281.00	259		
O.B.T.Co. 91.67% A.T.& T.Co. 8.33%	"	12	281.00	3091		
O.B.T.Co. 91.46% A.T.& T.Co. 8.54%	"	1	281.00	257		
O.B.T.Co. 91.30% A.T.& T.Co. 8.70%	"	1	281.00	257		
O.B.T.Co. 91.20% A.T.& T.Co. 8.80%	"	2	281.00	513		
O.B.T.Co. 91.18% A.T.& T.Co. 8.82%	"	1	281.00	256		
O.B.T.Co. 90.91% A.T.& T.Co. 9.09%	"	3	281.00	766		
O.B.T.Co. 90.91% P.T.Co. 9.09%	"	1	281.00	255		
O.B.T.Co. 90.90% A.T.& T.Co. 9.10%	"	1	281.00	255		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 90.74% A.T.& T.Co. 9.26%	ea.	1	$281.00			$255
O.B.T.Co. 90.67% A.T.& T.Co. 9.33%	"	1	281.00			255
O.B.T.Co. 90.24% A.T.& T.Co. 9.76%	"	1	281.00			254
O.B.T.Co. 90.00% A.T.& T.Co. 10.00%	"	1	281.00			253
O.B.T.Co. 90.00% P.T.Co. 10.00%	"	1	281.00			253
O.B.T.Co. 89.65% A.T.& T.Co. 10.35%	"	1	281.00			252
O.B.T.Co. 89.49% A.T.& T.Co. 10.51%	"	1	281.00			251
O.B.T.Co. 89.48% A.T.& T.Co. 10.52%	"	1	281.00			251
O.B.T.Co. 89.32% A.T.& T.Co. 10.68%	"	1	281.00			251
O.B.T.Co. 89.00% A.T.& T.Co. 11.00%	"	2	281.00			500
O.B.T.Co. 88.90% A.T.& T.Co. 11.10%	"	2	281.00			500
O.B.T.Co. 88.89% A.T.& T.Co. 11.11%	"	18	281.00			4496
O.B.T.Co. 88.89% P.T.Co. 11.11%	"	2	281.00			500
O.B.T.Co. 88.89% W.U.T.Co. 11.11%	"	1	281.00			250
O.B.T.Co. 88.85% A.T.& T.Co. 11.15%	"	1	281.00			250

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 88.64% A.T.& T.Co. 11.36%	ea.	1	$281.00			$249
O.B.T.Co. 88.24% A.T.& T.Co. 5.88% W.U.T.Co. 5.88%	"	1	281.00			248
O.B.T.Co. 88.00% A.T.& T.Co. 12.00%	"	1	281.00			247
O.B.T.Co. 87.63% A.T.& T.Co. 12.37%	"	1	281.00			246
O.B.T.Co. 87.50% A.T.& T.Co. 12.50%	"	27	281.00			6639
O.B.T.Co. 86.67% P.T.Co. 13.33%	"	1	281.00			244
O.B.T.Co. 85.75% A.T.& T.Co. 14.25%	"	4	281.00			964
O.B.T.Co. 85.72% A.T.& T.Co. 14.28%	"	5	281.00			1204
O.B.T.Co. 85.72% P.T.Co. 14.28%	"	1	281.00			241
O.B.T.Co. 85.71% A.T.& T.Co. 14.29%	"	3	281.00			723
O.B.T.Co. 85.71% P.T.Co. 14.29%	"	1	281.00			241
O.B.T.Co. 85.56% A.T.& T.Co. 14.44%	"	3	281.00			721
O.B.T.Co. 85.00% A.T.& T.Co. 15.00%	"	1	281.00			239
O.B.T.Co. 84.92% A.T.& T.Co. 15.08%	"	2	281.00			477
O.B.T.Co. 83.33% A.T.& T.Co. 16.67%	"	8	281.00			1873

11959

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 83.30% A.T.& T.Co. 16.70%	ea.	21	$281.00			$4916
O.B.T.Co. 82.92% A.T.& T.Co. 17.08%	"	2	281.00			466
O.B.T.Co. 82.40% A.T.& T.Co. 17.60%	"	17	281.00			3936
O.B.T.Co. 82.20% A.T.& T.Co. 17.80%	"	1	281.00			231
O.B.T.Co. 81.77% A.T.& T.Co. 18.23%	"	2	281.00			460
O.B.T.Co. 81.26% A.T.& T.Co. 18.74%	"	2	281.00			457
O.B.T.Co. 80.00% A.T.& T.Co. 20.00%	"	35	281.00			7868
O.B.T.Co. 80.00% P.T.Co. 20.00%	"	5	281.00			1124
O.B.T.Co. 78.88% A.T.& T.Co. 21.12%	"	1	281.00			222
O.B.T.Co. 78.57% A.T.& T.Co. 21.43%	"	1	281.00			221
O.B.T.Co. 77.78% A.T.& T.Co. 22.22%	"	2	281.00			437
O.B.T.Co. 77.78% W.U.T.Co. 22.22%	"	4	281.00			874
O.B.T.Co. 77.77% A.T.& T.Co. 22.23%	"	1	281.00			219
O.B.T.Co. 77.27% A.T.& T.Co. 22.73%	"	1	281.00			217
O.B.T.Co. 76.92% A.T.& T.Co. 23.08%	"	7	281.00			1513

11960

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 75.81% A.T.& T.Co. 24.19%	ea.	1	$281.00			$213
O.B.T.Co. 75.00% A.T.& T.Co. 25.00%	"	9	281.00			1897
O.B.T.Co. 75.00% P.T.Co. 25.00%	"	5	281.00			1054
O.B.T.Co. 75.00% P.T.Co. 12.50% W.U.T.Co. 12.50%	"	1	281.00			211
O.B.T.Co. 75.00% A.T.& T.Co. 8.33% W.U.T.Co. 16.67%	"	1	281.00			211
O.B.T.Co. 74.38% A.T.& T.Co. 25.62%	"	2	281.00			418
O.B.T.Co. 73.92% A.T.& T.Co. 8.69% W.U.T.Co. 17.39%	"	1	281.00			208
O.B.T.Co. 73.60% A.T.& T.Co. 26.40%	"	14	281.00			2895
O.B.T.Co. 73.33% A.T.& T.Co. 26.67%	"	1	281.00			206
O.B.T.Co. 72.72% A.T.& T.Co. 27.28%	"	5	281.00			1022
O.B.T.Co. 72.70% City 27.30%	"	1	281.00			204
O.B.T.Co. 71.82% A.T.& T.Co. 10.00% W.U.T.Co. 18.18%	"	1	281.00			202
O.B.T.Co. 71.43% A.T.& T.Co. 28.57%	"	6	281.00			1204
O.B.T.Co. 70.95% A.T.& T.Co. 29.05%	"	1	281.00			199

11961

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 70.58% A.T.& T.Co. 4.42% W.U.T.Co. 25.00%	ea.	2	$281.00	$397		
O.B.T.Co. 70.00% A.T.& T.Co. 30.00%	"	11	281.00	2164		
O.B.T.Co. 68.42% A.T.& T.Co. 31.58%	"	2	281.00	385		
O.B.T.Co. 66.67% A.T.& T.Co. 33.33%	"	17	281.00	3185		
O.B.T.Co. 66.67% W.U.T.Co. 16.67% P.T.Co. 16.66%	"	1	281.00	187		
O.B.T.Co. 66.67% W.U.T.Co. 33.33%	"	7	281.00	1311		
O.B.T.Co. 66.67% P.T.Co. 33.33%	"	3	281.00	562		
O.B.T.Co. 66.67% City 33.33%	"	2	281.00	375		
O.B.T.Co. 65.83% A.T.& T.Co. 34.17%	"	1	281.00	185		
O.B.T.Co. 65.31% A.T.& T.Co. 34.69%	"	1	281.00	184		
O.B.T.Co. 64.80% A.T.& T.Co. 35.20%	"	1	281.00	182		
O.B.T.Co. 64.71% A.T.& T.Co. 35.29%	"	3	281.00	546		
O B.T.Co. 64.70% A.T.& T.Co. 35.30%	"	9	281.00	1636		
O.B.T.Co. 63.60% A.T.& T.Co. 36.40%	"	6	281.00	1072		
O.B.T.Co. 63.16% A.T.& T.Co. 36.84%	"	1	281.00	177		

11962

W. F. SLOAN

7384

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Manholes (Cont'd)							
O.B.T.Co.	62.50%	ea.	13	$281.00	$2283		
A.T.& T.Co.	37.50%						
O.B.T.Co.	60.61%	"	1	281.00	170		
A.T.& T.Co.	6.06%						
W.U.T.Co.	33.33%						
O.B.T.Co.	57.14%	"	1	281.00	161		
P.T.Co.	42.86%						
O.B.T.Co.	57.14%	"	1	281.00	161		
A.T.& T.Co.	42.86%						
O.B.T.Co.	53.85%	"	1	281.00	151		
A.T.& T.Co.	46.15%						
O.B.T.Co.	52.63%	"	1	281.00	148		
A.T.& T.Co.	47.37%						
O.B.T.Co.	52.00%	"	1	281.00	146		
A.T.& T.Co.	48.00%						
O.B.T.Co.	50.00%	"	20	281.00	2810		
A.T.& T.Co.	50.00%						
O.B.T.Co.	50.00%	"	12	281.00	1686		
W.U.T.Co.	25.00%						
P.T.Co.	25.00%						
O.B.T.Co.	50.00%	"	2	281.00	281		
City	50.00%						
O.B.T.Co.	50.00%	"	24	281.00	3372		
T.T.Co.	50.00%						
O.B.T.Co.	49.44%	"	1	281.00	139		
A.T.& T.Co.	50.56%						
O.B.T.Co.	48.76%	"	24	281.00	3288		
A.T.& T.Co.	51.24%						
O.B.T.Co.	45.50%	"	1	281.00	128		
A.T.& T.Co.	54.50%						

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Manholes (Cont'd)						
O.B.T.Co. 41.18% A.T.& T.Co. 58.82%	ea.	3	$281.00			$347
O.B.T.Co. 40.00% A.T.& T.Co. 60.00%	"	9	281.00			1012
O.B.T.Co. 37.50% A.T.& T.Co. 62.50%	"	24	281.00			2529
O.B.T.Co. 36.84% A.T.& T.Co. 63.16%	"	2	281.00			207
O.B.T.Co. 33.33% A.T.& T.Co. 66.67%	"	3	281.00			281
O.B.T.Co. 27.28% A.T.& T.Co. 72.72%	"	2	281.00			153
O.B.T.Co. 25.00% A.T.& T.Co. 75.00%	"	8	281.00			562
O.B.T.Co. 23.07% A.T.& T.Co. 76.93%	"	1	281.00			65
O.B.T.Co. 20.00% A.T.& T.Co. 80.00%	"	16	281.00			899
Subsidiary						
Single tile						
1 duct	tr.ft.	252813.0	1.42			358994
2 "	" "	174640.2	1.85			323084
2 " - O.B.T.Co. 50% P.T.Co. 50%	" "	150.0	1.85			139
2 " - O.B.T.Co. 50% Bratenahl 50%	" "	61.0	1.85			56
3 "	" "	39825.4	2.33			92793
3 " - O.B.T.Co. 66.67% W.U.T.Co. 33.33%	" "	122.0	2.33			190
4 "	" "	11829.0	2.59			30637

11964

2343

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Subsidiary (Cont'd)						
Single tile (Cont'd)						
4 duct - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	tr.ft.	245.5	$2.59			$424
4 " - O.B.T.Co. 80%) P.T.Co. 20%)	" "	54.0	2.59			112
4 " - O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	" "	115.0	2.59			149
5 "	" "	1060.2	3.11			3297
6 "	" "	2734.0	3.35			9159
6 " - O.B.T.Co. 83.33%) W.U.T.Co. 16.67%)	" "	79.0	3.35			221
7 "	" "	212.6	3.78			804
8 "	" "	259.5	4.05			1051
8 " - O.B.T.Co. 87.50%) A.T.& T.Co. 12.50%)	" "	62.0	4.05			220
11 "	" "	118.0	5.06			597
Multiple tile						
2 duct	" "	44591.7	1.70			75806
2 " - O.B.T.Co. 50%) A.T.& T.Co. 50%)	" "	290.0	1.70			246
2 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	562.2	1.70			478
3 "	" "	10848.0	2.07			22455
3 " - O.B.T.Co. 93.06%) A.T.& T.Co. 6.94%)	" "	53.0	2.07			102
4 "	" "	6314.5	2.31			14586
4 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	702.7	2.31			812

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Subsidiary (Cont'd)						
Multiple tile (Cont'd)						
4 duct - O.B.T.Co. 66.67%) A.T.& T.Co. 33.33%)	tr.ft.	128.0	$2.31	$197		
5 "	" "	526.4	2.70	1421		
6 "	" "	2178.8	2.95	6427		
7 "	" "	240.5	3.36	808		
8 "	" "	1079.2	3.64	3928		
9 "	" "	76.0	3.85	293		
10 "	" "	55.0	4.29	236		
12 "	" "	103.0	4.77	491		
24 "	" "	3.0	8.40	25		
25 "	" "	45.0	8.95	403		
Fiber conduit						
1 duct	" "	21569.8	1.42	30629		
2 "	" "	8868.6	1.85	16407		
3 "	" "	1139.4	2.33	2655		
4 "	" "	478.0	2.59	1238		
6 "	" "	39.0	3.35	131		
12 "	" "	3.0	5.29	16		
Sewer tile						
1 duct	" "	155390.7	1.08	167822		
2 "	" "	77076.3	1.53	117927		
3 "	" "	15230.4	2.02	30765		
3 " - O.B.T.Co. 85.60%) A.T.& T.Co. 14.40%)	" "	33.0	2.02	57		
3 " - O.B.T.Co. 82.20%) A.T.& T.Co. 17.80%)	" "	58.0	2.02	96		
3 " - O.B.T.Co. 66.67%) W.U.T.Co. 33.33%)	" "	111.0	2.02	149		
3 " - O.B.T.Co. 50%) P.T.Co. 50%)	" "	53.0	2.02	54		
3 " - O.B.T.Co. 33.33%) P.T.Co. 66.67%)	" "	79.0	2.02	53		
4 "	" "	3846.1	2.31	8884		

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Subsidiary (Cont'd)							
Sewer tile (Cont'd)							
4 duct	- O.B.T.Co. 50%) W.U.T.Co. 25%) P.T.Co. 25%)	tr.ft.	29.0	$2.31			$33
4 "	- O.B.T.Co. 50%) A.T.& T.Co. 50%)	" "	137.8	2.31			159
5 "		" "	341.2	2.83			966
5 "	- O.B.T.Co. 66.67%) W.U.T.Co. 33.33%)	" "	48.0	2.83			91
5 "	- O.B.T.Co. 70%) P.T.Co. 30%)	" "	73.9	2.83			146
6 "		" "	37.0	3.12			115
6 "	- O.B.T.Co. 66.67%) P.T.Co. 33.33%)	" "	4.0	3.12			8
8 "		" "	21.0	3.83			80
9 "		" "	52.0	4.10			213
Iron pipe							
1 duct		" "	31540.4	1.36			42895
2 "		" "	11377.4	2.09			23779
3 "		" "	1784.0	2.90			5174
3 "	- O.B.T.Co. 66.66%) W.U.T.Co. 16.67%) P.T.Co. 16.67%)	" "	5.0	2.90			10
3 "	- O.B.T.Co. 33.34%) W.U.T.Co. 33.33%) P.T.Co. 33.33%)	" "	12.0	2.90			12
4 "		" "	913.6	3.51			3207
5 "		" "	41.0	4.34			178
6 "		" "	62.7	4.95			310

11967

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)							
Subsidiary (Cont'd)							
Creosoted wood							
1 duct	tr.ft.	48417.5	$1.07	$51807			
2 "	" "	7254.6	1.51	10954			
3 "	" "	567.7	1.98	1124			
4 "	" "	36.2	2.26	82			
Tunnel 4'0" x 5'0"	" "	40.0	35.00	1400			
Paving over main line trench							
Asphalt on concrete	sq.yds.	80067.95	3.45	276234			
Asphalt on brick	" "	3174.13	3.45	10951			
Asphalt on stone	" "	23889.77	3.45	82420			
Brick on concrete	" "	92217.38	2.80	258209			
Brick on sand	" "	82971.00	2.80	232319			
Stone on concrete	" "	22085.84	2.80	61840			
Stone on sand	" "	46941.65	2.80	131437			
Wood block on concrete	" "	17462.65	3.00	52388			
Flag stone	" "	17378.86	.75	13034			
Concrete	" "	17659.80	3.15	55628			
Grass	" "	27162.48	.50	13581			
Macadam	" "	4800.63	2.00	9601			
Paving over manholes							
Asphalt on concrete	" "	3402.95	3.45	11740			
Asphalt on brick	" "	134.90	3.45	465			
Asphalt on stone	" "	1015.34	3.45	3503			
Brick on concrete	" "	3919.31	2.80	10974			
Brick on sand	" "	3526.34	2.80	9874			
Stone on concrete	" "	938.67	2.80	2628			
Stone on sand	" "	1995.06	2.80	5586			
Wood block on concrete	" "	742.17	3.00	2227			
Flag stone	" "	738.62	.75	554			
Concrete	" "	750.56	3.15	2364			
Grass	" "	1154.43	.50	577			
Macadam	" "	204.03	2.00	408			
Paving over subsidiary conduit							
Asphalt on concrete	" "	10811.31	3.45	37299			
Asphalt on brick	" "	379.89	3.45	1309			
Asphalt on stone	" "	949.87	3.45	3277			
Brick on concrete	" "	33591.58	2.80	94056			
Brick on sand	" "	28804.32	2.80	80652			

11968

7247

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 244 - EXCHANGE UNDERGROUND CONDUIT (Cont'd)						
Paving over subsidiary conduit (Cont'd)						
Stone on concrete	sq.yds.	2628.62	$2.80	$ 7360		
Stone on sand	" "	6883.22	2.80	19273		
Wood block on concrete	" "	4335.41	3.00	13006		
Flag stone	" "	3423.47	.75	2568		
Concrete	" "	8403.67	3.15	26472		
Grass	" "	11019.09	.50	5510		
Macadam	" "	1447.88	2.00	2896		
					$13193068	95 $12533415
Total Account 244					$13193068	$12533415

11969

W. F. SLOAN

7948

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond	Cost less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE						
Main						
Cable						
27 quad, 13 gauge	ft.	21	$1.4300			$30
24 pair, 14 gauge	"	5370	.6780			3641
6 pair, 19 gauge	"	2262	.2691			609
8 " " "	"	4561	.2813			1283
11 " " "	"	3079	.2997			923
12 " " "	"	850	.3050			259
16 " " "	"	5580	.3324			1855
21 " " "	"	5501	.3550			1953
26 " " "	"	46452	.3911			18167
31 " " "	"	3420	.4167			1425
41 " " "	"	2332	.4782			1115
51 " " "	"	88939	.5240			46604
61 " " "	"	4306	.5820			2506
71 " " "	"	274	.6350			174
76 " " "	"	37797	.6510			24606
91 " " "	"	1344	.7351			988
101 " " "	"	495856.5	.7825			388008
111 " " "	"	1294	.8597			1112
116 " " "	"	777	.8750			680
121 " " "	"	666	.9027			601
126 " " "	"	19919	.9300			18525
131 " " "	"	555	.9550			530
141 " " "	"	2795	1.0050			2809
152 " " "	"	224978	1.0359			233055
162 " " "	"	5031	1.1150			5610
167 " " "	"	1147	1.1350			1302
172 " " "	"	338	1.1600			392
177 " " "	"	12138	1.1850			14384
187 " " "	"	2016	1.2400			2500
202 " " "	"	652776	1.2918			843256
252 " " "	"	2507	1.5450			3873
303 " " "	"	432046.5	1.7545			758026
404 " " "	"	2341	2.1650			5068
455 " " "	"	52057	2.2013			114593
154 quad, " "	"	24	1.8100			43

11970

7346

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Main (Cont'd)							
Cable (Cont'd)							
26 pair, 20 gauge	ft.	4808	$.3768	$1812			
51 " " "	"	3254	.5008	1630			
76 " " "	"	3131	.6197	1940			
91 " " "	"	179	.6985	125			
101 " " "	"	4959	.7428	3684			
126 pair, " "	"	1555	.8613	1339			
152 " " "	"	1790	.9797	1754			
177 " " "	"	494	1.0991	543			
202 " " "	"	36230	1.2184	44143			
303 " " "	"	89106	1.6506	147078			
404 " " "	"	4779	1.9299	9223			
1 pair, 22 gauge	"	467	.2312	108			
6 " " "	"	120	.2486	30			
11 " " "	"	427	.2658	113			
16 " " "	"	1288	.2818	363			
21 " " "	"	232	.2977	69			
26 " " "	"	63888	.3136	20035			
31 " " "	"	22	.3266	7			
41 " " "	"	362	.3607	131			
51 " " "	"	137288	.3881	53262			
61 " " "	"	441	.4266	188			
76 " " "	"	7792	.4696	3659			
101 " " "	"	215962.5	.5470	118131			
121 " " "	"	445	.6001	267			
126 " " "	"	2802	.6440	1160			
152 " " "	"	67790.2	.6878	46626			
177 " " "	"	1376	.7588	1044			
202 " " "	"	339042	.8298	281337			
252 " " "	"	370	.9275	343			
303 " " "	"	205095.5	1.1013	225872			
404 " " "	"	871608.5	1.2816	1117053			
505 " " "	"	48	1.5434	74			
606 " " "	"	668669.5	1.7688	1182743			
909 " " "	"	792742.5	2.5101	1989863			
16 pair, 24 gauge	"	446	.2655	118			
26 " " "	"	4505	.2902	1307			
51 " " "	"	16309	.3509	5723			

W P SLOAN

11971

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Main (Cont'd)							
Cable (Cont'd)							
101 pair, 24 gauge	ft.	13905	$.4721	$6565			
152 " " "	"	856	.5825	499			
202 " " "	"	222439	.6966	154951			
303 " " "	"	472.5	.9204	435			
404 " " "	"	21519	1.1056	23791			
606 " " "	"	34588	1.5123	52307			
909 " " "	"	49464	1.9099	94471			
1212 " " "	"	272454	2.5088	683533			
Composite cable							
15 pr. 19 ga.) 101 " 22 ")	"	2206	.745	1643			
50 pr. 19 ga.) 75 " 20 ") 75 " 22 ")	"	6634	1.145	9886			
151 qd. 19 ga.) 3 pr. 19 ga.)	"	23970	1.805	43266			
3 qd. 10 ga. A.T.& T.Co.) 12 " 13 " (6 qd.A.T.& T.Co.) (6 qd. Toll) 278 pr. 22 ga. exchange 48.90%)	"	4050	1.720	3406			
3 qd. 10 ga. A.T.& T.Co.) 12 " 13 " (9 qd. A.T.& T.Co.) (3 qd. Toll) 278 pr. 22 ga. exchange 48.91%)	ft.	1848	1.720	1555			
7 qd. 13 ga. toll) 17 " 16 " toll) 303 pr. 22 " exchange 54.84%)	ft.	9906	1.695	9208			
7 qd. 13 ga. toll) 429 pr. 22 " exchange 79.17%)	ft.	11864	1.675	15733			
12 qd. 13 ga. toll) 363 pr. 22 " exchange 65.23%)	ft.	10177	1.700	11285			
16 qd. 19 ga. toll) 268 pr. 19 " exchange 89.33%)	ft.	27706	1.785	44178			

11972

2351

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Main (Cont'd)						
Composite cable (Cont'd)						
51 pr. 13 ga.) 86 " 19 ")	ft.	1341	$1.750	$2347		
19 pr. 14 ga.) 35 " 19 ")	"	2568	.895	2298		
21 pr. 14 ga.) 5 " 19 ")	"	2105	.770	1621		
30 " 14 ") 150 " 19 ")	"	1918	1.570	3011		
30 " 16 ") 70 " 19 ")	"	21357	1.070	22852		
3 " 14 ") 45 " 19 ")	"	9089	.680	6181		
14 qd. 16 ga. toll 220 pr. 19 ga. exchange 79.67%)	"	32877	1.695	44397		
30 pr. 16 ga. toll 220 " 19 " exchange 78.53%)	"	45081	1.710	60538		
37 " 16 " toll 227 " 19 " exchange 75.37%)	"	36734	1.790	49559		
19 qd. 16 " toll 227 pr. 19 " exchange 74.87%)	"	11775	1.800	15869		
85 pr. 19 ga.) 125 " 22 ")	"	2348	.860	2019		
85 " 19 ") 175 " 22 ")	"	3095	.985	3049		
85 " 19 ") 225 " 22 ")	"	1591	1.105	1758		
85 " 19 ") 275 " 22 ")	"	2029	1.215	2465		
100 " 19 ") 100 " 22 ")	"	3950	1.165	4602		

11973

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation Now
ACCT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Main (Cont'd)						
Composite cable (Cont'd)						
100 pr. 19 ga.) 300 " 22 ")	ft.	3682	$1.595			$5873
202 " 19 ") 253 " 22 ")	"	18755	1.880			35259
12 qd. 13 " toll) 22 " 16 " (17 qd. toll) (5 " A.T.& T.Co.) 126 pr. 19 " exchange 40.56%	ft.	19456	1.820			14362
21 pr. 14 ") 14 " 16 ") 40 " 19 ")	"	11889	1.090			12959
16 pr. 14 ") 22 " 16 ") 92 " 19 ")	"	20496	1.315			26952
9 " 14 ") 14 " 16 ") 117 " 19 ")	"	12732	1.260			16042
12 qd. 14 ga. toll) 26 pr. 16 " exchange 40.52%)	"	22535	1.060			9679
48 qd. 16 ga.) 278 pr. 22 ")	"	33581	1.890			63468
8 qd. 13 ga. A.T.& T.Co.) 48 " 16 " (9 qd. A.T.& T.Co.) (39 qd. toll) 26 pr. 19 " exchange 9.20%)	"	2921	1.720			462
151 qd. 19 ") 1 pr. 22 ")	"	242	1.800			436
154 qd. 19 ") 1 " 22 ") 1 pr. 22 ")	"	226.5	1.815			411
52 qd. 19 ") 203 pr. 22 ")	"	50	1.390			70

11974

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Main (Cont'd)						
Composite cable (Cont'd)						
202 pr. 19 ga.) 202 " 22 ")	ft.	3430	$ 1.800	$ 6174		
202 " 19 ") 303 " 22 ")	"	13261	1.960	25992		
Loading cases						
No. 10 case, containing 37 No. T 545 coils	ea.	1	620.00	610		
No. 22-C case, containing 50 No. 554 coils	"	12	1352.00	16224		
No. 22-C case, containing 13 No. 574 coils - toll 37 No. 574 coils - exch. 74.00%	"	1	844.00	625		
No. 22-C case, containing 37 No. 574 coils - toll 13 No. 574 coils - exch. 26.00%	"	1	844.00	219		
No. 22-C case, containing 50 No. 574 coils	"	30	844.00	25320		
No. 23-B case, containing 35 No. 574 coils	"	2	689.00	1378		
No. 23-D case, containing 49 No. 508 coils	"	4	992.00	3968		
No. 23-E case, containing 63 No. 508 coils	"	42	1191.00	50022		
No. 23-E case, containing 63 No. 574 coils	"	7	985.00	5893		
No. 23-E case, containing 37 No. 554 coils - toll 26 No. 554 coils - exch. 41.27%	"	4	1412.00	2331		
No. 23-L case, containing 75 No. 554 coils	"	19	1627.00	30913		

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Main (Cont'd)							
Loading cases (Cont'd)							
No. 23-L case, containing 75 No. 574 coils		ea.	7	$1117.00			$ 7819
No. 23-E case, containing 30 No. 508 coils - toll 33 No. 508 coils - exch. 52.38%		"	5	1191.00			3119
No. 23-E case, containing 28 No. 514 coils - toll 35 No. 514 coils - exch. 55.56%		"	4	1286.00			2858
No. 27-E case, containing 24 No. 581-A coils 48 No. 582-A coils		"	4	1683.00			6732
No. 23-G case, containing 21 No. 582-A coils		"	1	616.00			616
No. 28-G case, containing 7 No. 582-A coils		"	2	342.00			684
Subsidiary cable							
11 pr. 16 ga.		ft.	25	.6472			16
2 pr. 19 ga.		"	2432	.4296			1053
6 " " "		"	161	.4636			75
8 " " "		"	203	.4806			98
11 " " "		"	2975	.4976			1480
16 " " "		"	1983	.5326			1056
21 " " "		"	2668	.5626			1501
26 " " "		"	31297	.5926			18547
31 " " "		"	665.1	.6205			413
41 " " "		"	680	.6879			468
51 " " "		"	31212	.7394			23078
61 " " "		"	1603.3	.7989			1281
66 " " "		"	172	.8189			140
76 " " "		"	2476	.8738			2164
101 " " "		"	8874.4	1.0149			9007
121 " " "		"	994.8	1.1483			1136
126 " " "		"	393	1.1680			457
152 " " "		"	4380.6	1.2874			5640
167 " " "		"	118	1.3710			162

W. F. SLOAN

11976

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Subsidiary cable (Cont'd)						
177 pr. 19 ga.	ft.	926	$1.4267	$ 1321		
202 " " "	"	3788	1.5699	5947		
252 " " "	"	215	1.8047	388		
303 " " "	"	1251.9	2.0863	2612		
404 " " "	"	480	2.4291	1166		
11 pr. 20 ga.	"	108	.4895	53		
26 " " "	"	4199	.5783	2428		
51 " " "	"	1834	.7163	1314		
76 " " "	"	435	.8426	367		
101 " " "	"	2163	.9752	2109		
126 " " "	"	50	1.1032	55		
152 " " "	"	158	1.2311	195		
202 " " "	"	321	1.4965	480		
303 " " "	"	49	1.9823	97		
1 pr. 22 ga.	"	51	.4271	22		
2 " " "	"	32	.4366	14		
6 " " "	"	1351.5	.4454	602		
11 " " "	"	16227.5	.4637	7525		
16 " " "	"	36528	.4820	17606		
21 " " "	"	2394	.4986	1194		
26 " " "	"	404329.5	.5151	208270		
31 " " "	"	1055.8	.5305	560		
41 " " "	"	108	.5704	62		
51 " " "	"	374886.3	.6036	226281		
61 " " "	"	3671	.6435	2362		
76 " " "	"	14381	.6925	9959		
91 " " "	"	58	.7447	43		
101 " " "	"	163848	.7795	127720		
111 " " "	"	242	.8096	196		
121 " " "	"	1141	.8397	958		
126 " " "	"	263	.8599	225		
152 " " "	"	21641	.9393	20327		
202 " " "	"	76195	1.1079	84416		
303 " " "	"	11506.5	1.4331	16490		
404 " " "	"	25876	1.6559	42848		
606 " " "	"	2917	2.2204	6477		
909 " " "	"	598	3.1078	1858		

W. P. SLOAN

11977

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Subsidiary cable (Cont'd)							
11 pr. 24 ga.	ft.	177	$ .4520	$80			
16 " " "	"	1361	.4657	634			
21 " " "	"	57	.4786	27			
26 " " "	"	18819	.4916	9251			
51 " " "	"	113723.5	.5664	64413			
101 " " "	"	63817	.7046	44965			
152 " " "	"	685	.8340	571			
202 " " "	"	23793.5	.9747	23192			
303 " " "	"	2339.5	1.2522	2930			
404 " " "	"	13279.5	1.4799	19652			
606 " " "	"	1364	1.9640	2679			
909 " " "	"	225	2.5076	564			
1212 " " "	"	914	3.2274	2950			
Composite cable							
50 pr. 19 ga.) 75 pr. 20 ") 75 " 22 ")	"	154	1.140	176			
12 qd. 13 ga. toll) 363 pr. 22 " exchange 65.23%)	ft.	55	1.700	61			
51 pr. 13 ga.) 86 " 19 ")	"	125	1.750	219			
50 pr. 19 ga.) 150 " 22 ")	"	223	1.045	233			
12 qd. 14 ga. toll) 26 pr. 16 ga. exchange 40.52%)	"	277	1.060	119			
16 qd. 19 ga. toll) 268 pr. 19 " exchange 89.33%)	"	412	1.785	657			
8 qd. 13 ga. A.T.& T.Co.) 48 " 16 " (9 qd. A.T.& T.Co.) (39 qd. toll) 26 pr. 19 ga. exchange 9.20%)	ft.	107	1.720	17			
19 qd. 16 ga. toll) 227 pr. 19 " exchange 74.87%)	"	105	1.800	142			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Subsidiary cable (Cont'd)						
Terminals, outside, unprotected						
11 pair ea.	251	$ 7.10	$ 1782			
16 " "	1445	8.20	11849			
26 " "	346	10.95	3789			
31 " "	4	11.25	45			
41 " "	1	13.40	13			
51 " "	5	15.50	78			
76 " "	1	20.60	21			
121 " "	1	29.70	30			
Terminals, outside, protected						
1 pair ea.	2	2.50	5			
2 " "	1	5.00	5			
6 " "	1	15.00	15			
8 " "	1	17.00	17			
11 " "	183	19.20	3514			
16 " "	189	24.95	4716			
21 " "	8	28.35	227			
26 " "	1868	32.90	61457			
31 " "	3	38.40	115			
51 " "	1843	67.10	123665			
61 " "	12	73.00	876			
76 " "	67	92.00	6164			
101 " "	857	122.70	105154			
101 " 62% exchange) 38% toll) "	1	122.70	76			
121 " "	26	147.55	3836			
126 " "	2	153.10	306			
152 " "	177	178.95	31674			
202 " "	558	221.15	123402			
303 " "	67	352.60	23624			
303 " 74.87% exchange) 25.13% toll) "	1	352.60	264			
404 " "	155	441.55	68440			
Terminals, inside, unprotected						
11 pair ea.	60	2.65	159			

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
Subsidiary cable (Cont'd)							
Terminals, inside, unprotected (Cont'd)							
13	pair	ea.	6	$ 3.00	$18		
16	"	"	167	3.25	543		
21	"	"	52	4.15	216		
26	"	"	175	4.90	858		
32	"	"	75	5.50	412		
42	"	"	71	7.25	515		
52	"	"	100	12.25	1225		
66	"	"	1	14.10	14		
76	"	"	5	15.65	78		
101	"	"	32	20.40	653		
104	"	"	58	20.40	1183		
111	"	"	1	21.50	22		
126	"	"	4	23.75	95		
152	"	"	9	28.40	256		
156	"	"	19	29.35	558		
176	"	"	1	33.25	33		
202	"	"	27	40.40	1091		
208	"	"	42	40.40	1697		
215	"	"	1	42.50	42		
225	"	"	1	44.30	44		
240	"	"	1	47.20	47		
250	"	"	2	49.40	99		
260	"	"	3	50.80	152		
303	"	"	9	60.60	545		
312	"	"	19	63.50	1206		
320	"	"	2	64.00	128		
404	"	"	10	80.80	808		
416	"	"	31	83.20	2579		
420	"	"	1	84.00	84		
450	"	"	2	90.00	180		
505	"	"	1	101.00	101		
606	"	"	7	121.20	848		
624	"	"	10	124.80	1248		
720	"	"	1	144.00	144		
808	"	"	4	161.60	646		

June 30, 1925

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)						
Subsidiary cable (Cont'd)						
Terminals, inside, unprotected (Cont'd)						
832 pair	ea.	4	$166.40	$666		
858 "	"	1	171.60	172		
970 "	"	1	194.00	194		
1092 "	"	1	218.40	218		
1200 "	"	13	240.00	3120		
1400 "	"	2	280.00	560		
1616 "	"	1	323.20	323		
2040 "	"	1	408.00	408		
2160 "	"	1	532.00	532		
3000 "	"	2	600.00	1200		
3080 "	"	1	616.00	616		
5656 "	"	1	1131.20	1131		
Terminals, inside, protected						
6 pair	ea.	3	10.30	31		
11 "	"	52	16.95	881		
16 "	"	112	23.01	2577		
26 "	"	250	35.32	8830		
31 "	"	1	99.76	40		
51 "	"	137	[illegible]	8945		
52 "	"	1	66.33	66		
76 "	"	2	94.69	189		
101 "	"	54	118.88	6420		
152 "	"	8	176.60	1413		
202 "	"	22	224.22	4933		
208 "	"	4	229.68	919		
252 "	"	1	262.34	262		
303 "	"	3	296.84	891		
312 "	"	2	306.86	614		
404 "	"	5	343.40	1717		
606 "	"	3	515.10	1545		
1150 "	"	1	828.00	828		
1212 "	"	3	872.64	2618		
2600 "	"	1	1872.00	1872		

11981

W. P. SLOAN

une 30, 1925

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
House cable							
1 pr. 19 ga.	ft.	200	$.7619	$152			
11 " " "	"	844	.8759	739			
16 " " "	"	100	.9351	94			
21 " " "	"	351	.9874	347			
26 " " "	"	1997	1.0398	2076			
31 " " "	"	31	1.0859	34			
41 " " "	"	29	1.1940	35			
51 " " "	"	1666	1.2784	2130			
76 " " "	"	283	1.5026	425			
101 " " "	"	1906	1.7338	3305			
167 " " "	"	92	2.3528	216			
202 " " "	"	65	2.6513	172			
26 pr. 20 ga.	"	635	1.0398	660			
51 " " "	"	230	1.2784	294			
101 " " "	"	111	1.7338	192			
6 pr. 22 ga.	"	4104	.7709	3164			
11 " " "	"	44574.8	.8209	36591			
16 " " "	"	89922.9	.8532	76722			
21 " " "	"	25475.6	.8837	22513			
26 " " "	"	146174	.9143	133647			
31 " " "	"	3121	.9400	2934			
36 " " "	"	25	.9718	24			
41 " " "	"	1463.3	1.0037	1469			
51 " " "	"	99621.4	1.0583	105429			
61 " " "	"	2079.5	1.1268	2343			
76 " " "	"	5990.5	1.2089	7242			
101 " " "	"	45801.7	1.3524	61942			
121 " " "	"	141	1.4554	205			
126 " " "	"	632	1.4816	936			
152 " " "	"	5574.8	1.6209	9036			
202 " " "	"	23060.1	1.9028	43879			
227 " " "	"	70	2.0377	143			
253 " " "	"	168	2.1726	352			
303 " " "	"	4017	2.4423	9811			
404 " " "	"	4942.6	2.8170	13923			
606 " " "	"	3205	3.7678	12076			
909 " " "	"	295	4.9554	1462			

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)							
House cable (Cont'd)							
11 pr. 24 ga.	ft.	736	$.8106	$597			
16 " " "	"	3206	.8368	2683			
26 " " "	"	17163.5	.8889	15257			
51 " " "	"	36169.5	1.0174	36799			
76 " " "	"	14	1.1455	16			
101 " " "	"	16425.5	1.2625	20737			
152 " " "	"	196	1.4931	293			
202 " " "	"	9474	1.7427	16510			
303 " " "	"	853	2.2289	1901			
404 " " "	"	4136	2.6301	10878			
606 " " "	"	1028	3.4918	3590			
909 " " "	"	399	4.1589	1659			
1212 " " "	"	453	5.1776	2345			
Terminals, outside, unprotected							
11 pair	ea.	48	7.10	341			
16 "	"	77	8.20	631			
26 "	"	27	10.95	296			
31 "	"	1	11.25	11			
51 "	"	2	15.50	31			
Terminals, outside, protected							
11 pair	ea.	5	19.20	96			
16 "	"	5	24.95	125			
26 "	"	11	32.90	362			
51 "	"	7	67.10	470			
101 "	"	1	122.70	123			
152 "	"	1	178.95	179			
202 "	"	1	221.15	221			
Terminals, inside, unprotected							
6 pair	ea.	34	2.50	85			
7 "	"	1	2.50	2			
11 "	"	927	2.65	2457			
13 "	"	83	3.00	249			
16 "	"	1923	3.25	6250			
21 "	"	519	4.15	2154			
23 "	"	27	4.50	122			
26 "	"	674	4.90	3303			

THE OHIO BELL TELEPHONE COMPANY

ITEM			Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)								
House cable (Cont'd)								
Terminals, inside, unprotected (Cont'd)								
32	pair	ea.	968	$ 5.50	$ 5324			
42	"	"	119	7.25	863			
51	"	"	7	12.25	86			
52	"	"	477	12.25	5843			
62	"	"	12	13.60	163			
76	"	"	20	15.65	313			
101	"	"	60	20.40	1224			
104	"	"	167	20.40	3407			
121	"	"	2	23.10	46			
126	"	"	2	23.75	48			
152	"	"	4	28.40	114			
156	"	"	41	29.35	1203			
202	"	"	15	40.40	606			
208	"	"	99	40.40	4000			
260	"	"	15	50.80	762			
303	"	"	4	60.60	242			
312	"	"	18	63.50	1143			
350	"	"	1	70.00	70			
404	"	"	6	80.80	485			
450	"	"	1	90.00	90			
416	"	"	16	83.20	1331			
480	"	"	1	96.00	96			
606	"	"	1	121.20	121			
624	"	"	1	124.80	125			
808	"	"	1	161.60	162			
909	"	"	1	181.80	182			
1212	"	"	1	242.40	242			
4160	"	"	1	832.00	832			
Terminals, inside, protected								
11	pair	ea.	2	16.95	34			
12	"	"	2	18.25	36			
16	"	"	23	23.01	529			
21	"	"	3	29.16	87			
26	"	"	30	35.32	1060			
32	"	"	4	40.75	163			
42	"	"	2	52.50	105			

11984

THE OHIO BELL TELEPHONE COMPANY

ITEM			Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 245 - EXCHANGE UNDERGROUND CABLE (Cont'd)								
House cable (Cont'd)								
Terminals, inside, protected (Cont'd)								
51	pair	ea.	9	$65.29	$588			
101	"	"	11	118.88	1308			
202	"	"	2	224.22	448			
303	"	"	1	296.84	297			
404	"	"	5	343.40	1717			
505	"	"	1	429.25	429			
606	"	"	1	515.10	515			
1212	"	"	2	872.64	1745			
						$11931091	95	$11334536
Balconies and numerous miscellaneous items included in above unit costs								
Total Account 245					$11931091			$11334536
ACCOUNT 246 - EXCHANGE SUBMARINE CABLE								
16 pr. 16 ga.		ft.	2500	$1.004	$2510			
152 pr. 19 ga.		"	1094	1.976	2162			
182 " " "		"	400	2.272	909			
252 " " "		"	730	2.676	1953			
303 pr. 22 ga.		"	419	2.232	935			
404 " " "		"	400	2.684	1074			
						$9543	95	$9066
Total Account 246					$9543			$9066

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost less Depreciation
ACCOUNT 251 - TOLL POLE LINES							
Poles							
15 ft. avg. class C	ea.	327.8	$11.10	$ 3639			
18 " " " C	"	573.1	12.45	7135			
20 " " " C	"	16961.3	14.34	243225			
22 " " " C	"	5158.5	17.92	92440			
25 " " " C	"	102143.4	21.19	2164419			
30 " " " C	"	63192.2	28.36	1792131			
35 " " " C	"	28374.1	38.81	1101199			
40 " " " C	"	9640.1	45.73	440842			
45 " " " D	"	3692.2	53.97	199268			
50 " " " B	"	1239.0	68.23	84537			
55 " " " B	"	497.8	80.53	40088			
60 " " " B	"	125.3	97.86	12262			
65 " " " C	"	22.2	110.76	2459			
70 " " " C	"	6.0	120.00	720			
75 " " " C	"	1.0	130.00	130			
115 " " " A	"	1.0	200.00	200			
130 " steel tower	"	1.0	375.00	375			
Cross arms, avg. 10 pin (10'0" fir)	"	432451	3.89	1682234			
Anchors, guys, and numerous miscellaneous items included in above unit costs				$7867303		80	$6293842
Total Account 251				$7867303			$6293842

11986

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE							
Cable							
7 qd. 13 ga.	ft.	772	$ .685	$529			
8 " " "	"	151	.735	111			
12 " " "	"	602	.900	542			
19 " " "	"	1807	1.175	2123			
24 " " "	"	130	1.360	177			
26 " " "	"	13	1.425	19			
5 pr. 14 ga.	"	2688	.420	1129			
11 " " "	"	2893	.515	1490			
12 " " "	"	377	.525	198			
14 " " "	"	125	.565	71			
16 " " "	"	230	.600	138			
51 " " "	"	174	.960	167			
12 qd. " "	"	242	.805	195			
5 pr. 16 ga.	"	84	.380	32			
11 " " "	"	1434	.445	638			
21 " " "	"	13	.550	7			
26 " " "	"	1152	.595	685			
31 " " "	"	291	.645	188			
51 " " "	"	11	.795	9			
7 qd. " "	"	4992	.520	2596			
8 " " "	"	785	.550	432			
9 " " "	"	283	.565	160			
10 " " "	"	5794	.595	3447			
12 " " "	"	4248	.645	2740			
19 " " "	"	4964	.805	3996			
22 qd. 16 ga. 8 qd. O.B.T.Co. toll 36.36%) 14 " A.T.& T.Co.)	"	660	.860	206			
27 qd. 16 ga.	"	376	.960	361			
37 qd. 16 ga. O.B.T.Co. toll 33.33%) A.T.& T.Co.)	"	13	1.155	5			
52 qd. 16 ga. O.B.T.Co. toll 33.33%) A.T.& T.Co.)	"	14	1.420	7			
5 pr. 19 ga.	"	131	.2812	37			
11 " " "	"	476	.3150	150			
16 " " "	"	347	.3452	120			
21 " " "	"	24	.3719	9			

11987

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Cable (Cont'd)						
26 pr. 19 ga.	ft. 140	$.3986	$56			
51 " " "	" 1422	.5218	742			
76 " " "	" 1230	.6529	803			
202 " " "	" 12	1.2768	15			
7 qd. " "	" 150	.425	64			
19 " " "	" 72	.580	42			
6 pr. 22 ga.						
16 " " "	" 175	.2690	47			
26 " " "	" 1260	.2974	375			
51 " " "	" 3874	.3248	1258			
152 " " "	" 4012	.3920	1573			
404 " " "	" 12	.6737	8			
	" 134	1.2476	167			
51 pr. 24 ga.						
202 " " "	" 242	.3614	87			
404 " " "	" 28	.6921	19			
	" 9	1.0670	10			
Composite cable						
8 qd. 13 ga. A.T.& T.Co.						
48 " 16 "						
9 qd. A.T.& T.Co.						
39 " O.B.T.Co. toll 55.30%						
26 pr. 19 ga. exchange	" 41976	1.710	39694			
8 qd. 13 ga. A.T.& T.Co.						
48 " 16 "						
9 qd. A.T.& T.Co.						
39 " O.B.T.Co.						
1 pr. 19 ga. O.B.T.Co.						
Total O.B.T.Co. toll 61.05%	" 86175	1.620	85228			
25 pr. 16 ga. toll 49.88%)						
101 " 22 " exchange)	" 296	.930	137			
25 pr. 16 ga. toll 45.34%)						
106 " 22 " exchange)	" 591	.985	264			
25 pr. 16 ga. toll 40.75%)						
152 " 22 " exchange)	" 1378	1.055	592			
38 pr. 16 ga.)						
101 " 22 ")	" 262	1.055	276			

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Composite cable (Cont'd)						
8 qd. 13 ga.) 48 " 16 ") 51 pr. 19 ")	ft.	13	$1.795	$ 23		
12 qd. 16 ga. 4 qd. A.T.& T.Co. 8 " O.B.T.Co. 46 qd. 19 ga. 20 qd. A.T.& T.Co. 26 " O.B.T.Co. 2 pr. 22 ga. 1 pr. A.T.& T.Co. 1 " O.B.T.Co. Total O.B.T. Co. toll 59.94%	ft.	90106	1.125	60761		
7 qd. 13 ga.) 17 " 16 ")	"	806	1.040	838		
12 qd. 13 ga.) 51 pr. 19 ")	"	1145	1.150	1317		
24 qd. 16 ga. 2 qd. A.T.& T.Co. 22 " O.B.T.Co. 27 qd. 19 ga. 4 qd. A.T.& T.Co. 23 " O.B.T.Co. Total O.B.T.Co. toll 89.33%	"	18566	1.170	19404		
14 pr. 16 ga. toll 35.79%) 101 " 19 " exchange)	"	319	1.065	122		
19 qd. 16 ga. 6 qd. A.T.& T.Co. 13 " O.B.T.Co. 56 qd. 19 ga. 51 qd. A.T.& T.Co. 5 " O.B.T.Co. Total O.B.T.Co. toll 33.01%	"	27835	1.345	12358		
56 qd. 16 ga. A.T.& T.Co. 41 " 19 " 37 qd. A.T.& T.Co. 4 " O.B.T.Co. toll 2.61%	"	9856	1.790	432		

11989

THE ORIC[illegible]ELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond.	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Composite cable (Cont'd)						
27 qd. 16 ga. 22 qd. A.T.& T.Co. 5 " O.B.T.Co. 104 qd. 19 ga. 83 qd. A.T.& T.Co. 21 " O.B.T.Co. 1 qd. 22 ga. .5 qd. A.T.& T.Co. .5 " O.B.T.Co. Total O.B.T.Co. toll 19.72%	ft.	209774	$1.830	$75702		
12 qd. 19 ga.) 1 " 22 ")	"	750	.500	375		
52 qd. 19 ga.) 202 pr. 22 ")	"	19420	1.410	27382		
52 qd. 19 ga.) 404 pr. 22 ga.)	"	2016	1.790	3609		
52 qd. 19 ga.) 1 pr. 22 ga.)	"	5417	.945	5119		
27 qd. 16 ga.) 101 pr. 24 ga.)	"	4655	1.085	5051		
27 qd. 16 ga.) 202 pr. 24 ga.)	"	3842	1.205	4630		
27 qd. 16 ga.) 404 pr. 24 ")	"	780	1.425	1112		
42 qd. 16 ga. 4 qd. O.B.T.Co. 38 " A.T.& T.Co. 76 qd. 19 ga. 7 qd. O.B.T.Co. 69 " A.T.& T.Co. 1 pr. 22 ga. A.T.& T.Co. Total O.B.T.Co. toll 9.36%	"	10958	1.840	1887		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Composite cable (Cont'd)						
42 qd. 16 ga. 9 qd. O.B.T.Co. 33 " A.T.& T.Co. 76 qd. 19 ga. 6 qd. O.B.T.Co. 70 " A.T.& T.Co. 1 pr. 22 ga. A.T.& T.Co. Total O.B.T.Co. toll 16.82%	ft.	224294	$ 1.840	$69416		
Terminals, outside, unprotected						
11 pair	ea.	31	7.10	220		
16 "	"	41	8.20	336		
26 "	"	5	10.95	55		
101 "	"	1	25.60	26		
Terminals, outside, protected						
11 pair	"	2	19.20	38		
21 "	"	3	28.35	85		
26 "	"	23	32.90	757		
31 "	"	1	38.40	38		
51 "	"	15	67.10	1006		
101 "	"	3	122.70	368		
202 "	"	2	221.15	442		
303 "	"	1	352.60	353		
51 " A.T.& T.Co. O.B.T.Co. toll 36.36%	"	1	67.10	24		
Loading cases						
No. 23-E case, containing 63 No. 508 coils	"	3	1307.00	3921		
No. 27-E case, containing 27 No. 562-A coils A.T.& T.Co. 36 No. 562-A coils O.B.T.Co. toll 57.14%	"	5	1316.00	3760		
No. 27-A case, containing 24 No. 561 coils 48 No. 562 coils	"	20	1755.00	35100		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL AERIAL CABLE (Cont'd)						
Loading cases (Cont'd)						
No. 27-D case, containing 15 No. 581 coils 30 No. 582 "	ea.	7	$1327.00	$ 9289		
No. 27-E case, containing 24 No. 582-A coils, A.T.& T.Co. 12 No. 581-A coils, A.T.& T.Co. 24 No. 582-A coils, O.B.T.Co. 12 No. 581-A coils, O.B.T.Co. Total O.B.T.Co. toll 50.00%	"	15	1812.00	13590		
No. 27-E case, containing 5 No. 583 coils, A.T.& T.Co. 10 No. 584 coils, A.T.& T.Co. 19 No. 583 coils, O.B.T.Co. 38 No. 584 coils, O.B.T.Co. Total O.B.T.Co., toll 79.17%	"	34	1774.00	47752		
No. 31-A case, containing 35 No. 581-A coils, A.T.& T.Co. 8 No. 581-A coils, O.B.T.Co. toll 18.60%	"	2	1870.00	696		
No. 32-B case, containing 14 No. 587 coils, O.B.T.Co. 28 No. 584 coils, O.B.T.Co. 21 No. 587 coils, A.T.& T.Co. 42 No. 584 coils, A.T.& T.Co. Total O.B.T.Co. toll 40.00%	"	2	2405.00	1924		
No. 32-B case, containing 16 No. 587 coils, O.B.T.Co. 32 No. 584 coils, O.B.T.Co. 19 No. 587 coils, A.T.& T.Co. 38 No. 584 coils, A.T.& T.Co. Total O.B.T.Co. toll 45.72%	"	35	2405.00	38485		
No. 27-E case, containing 24 No. 581-A coils 48 No. 582-A coils	"	5	1812.00	9060		
Messenger, pole spots, and numerous miscellaneous items included in above unit costs						
			$611034		95	$580482
Total Account 252			$611034			$580482

W. F. SLOAN

11992

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 253 - TOLL AERIAL WIRE							
Bare copper							
.165	miles	23.640	$107.63	$ 2544			
.128	"	4289.204	73.00	313112			
.104	"	60264.842	52.31	3152454			
.080	"	3316.919	37.48	124318			
.064	"	92.409	29.71	2745			
					$3595173	98	$3523270
Bare iron							
.165	"	15.395	49.39	760			
.148	"	3794.365	43.15	163727			
.134	"	2386.699	39.40	94036			
.109	"	6465.922	30.35	196241			
.083	"	8.342	24.67	206			
					454970	75	341228
Insulated copper							
.104	"	1.383	135.38	187			
.080	"	1.300	111.49	145			
.064	"	.594	99.25	59			
					391	85	332
Insulated iron							
.109	"	.348	110.79	39			
.083	"	.247	101.03	25			
					64	75	48
Twisted pair							
No. 14 B&S ga. copper	"	33.981	169.84	5771			
" 18 " " " "	"	11.943	129.10	1542			
" 17 " "							
copper-steel	"	120.191	137.49	16529			
					23838	85	20262
Loading cases							
No. 26-B case, containing							
1 No. 549 coil							
2 No. 550 coils	ea.	43	653.20		28088	95	26684
Phantom circuit material miles		11484.45	included				
Total Account 253					$4102524		$3911824

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 254 - TOLL UNDERGROUND CONDUIT							
Single tile							
1 duct	tr.ft.	198.5	$ 1.68	$333			
2 "	" "	142.0	2.10	298			
3 "	" "	51.0	2.68	137			
Multiple tile							
2 duct	" "	13091.0	1.95	25527			
2 " - O.B.T.Co. 50%)	" "	92.0	1.95	90			
A.T.& T.Co. 50%)							
4 "	" "	148.5	2.66	395			
4 duct							
1 duct O.B.T.Co. 25%)	" "	3112.0	2.66	2069			
3 " A.T.& T.Co.)							
6 duct	" "	494.0	3.40	1680			
Creosoted wood							
1 duct	" "	48.0	1.32	63			
2 "	" "	60.0	1.76	106			
Iron pipe							
1 duct	" "	2020.0	2.11	4262			
Sewer tile							
1 duct	" "	512.0	1.74	891			
2 "	" "	30.0	2.22	67			
3 "	" "	340.0	2.89	983			
Manholes	ea.	41	286.00	11726			
Manholes - O.B.T.Co. 25%)	"	12	286.00	858			
A.T.& T.Co. 75%)				$49485		95	$47011
Total Account 254				$49485			$47011

THE OHIO BELL TELEPHONE COMPANY

ACCOUNT 255 - TOLL UNDERGROUND CABLE

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
Cable							
14 pr. 13 ga.	ft.	149	$ .6166	$ 92			
27 " " "	"	347	.8404	292			
37 " " "	"	410	1.0132	415			
7 qd. " "	"	314	.685	215			
12 " " "	"	1451.5	.910	1321			
19 " " "	"	6395	1.170	7482			
27 " " "	"	10866	1.430	15538			
1 pr. 14 ga.	"	50	.440	22			
5 qd. " "	"	240	.535	128			
6 " " "	"	514	.575	296			
8 " " "	"	4094	.655	2682			
12 " " "	"	12760	.795	10144			
13 " " "	"	8069	.830	6697			
19 " " "	"	8398	1.020	8566			
27 " " "	"	26	1.255	33			
11 pr. 16 ga.	"	2181	.4492	980			
16 " " "	"	891	.5072	452			
21 " " "	"	366	.5599	205			
26 " " "	"	467	.6122	286			
51 " " "	"	6763	.8426	5699			
76 " " "	"	1870	1.0690	1999			
101 " " "	"	3063	1.2953	3968			
152 " " "	"	1	1.7009	2			
5 qd. " "	"	1359	.450	612			
7 " " "	"	2807	.510	1432			
8 qd. " "	"	1605	.535	859			
10 " " "	"	1437	.585	841			
12 " " "	"	10228	.640	6546			
15 " " "	"	864	.710	613			
19 " " "	"	16682.5	.795	13263			
24 " " "	"	406	.910	369			
27 " " "	"	360.5	.965	348			
37 " " "	"	34	1.155	39			
52 " " "	"	8	1.400	11			
76 " " "	"	1	1.800	2			
2 pr. 19 ga.	"	600	.2447	147			
11 " " "	"	841	.2997	252			
16 " " "	"	20	.3324	7			

W. F. SLOAN

11995

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL UNDERGROUND CABLE (Cont'd)						
Cable (Cont'd)						
21 pr. 19 gn.	ft.	3775	$ .3550	$ 1340		
26 " " "	"	4330	.3911	1693		
31 " " "	"	301	.4167	125		
41 " " "	"	15	.4782	7		
51 " " "	"	3463	.5240	1815		
76 " " "	"	626	.6510	408		
101 " " "	"	3776.5	.7825	2955		
152 " " "	"	5775	1.0359	5982		
12 qd. " "	"	345	.480	166		
19 " " "	"	111	.575	64		
27 " " "	"	55	.680	37		
37 " " "	"	61	.790	48		
52 " " "	"	49.5	.950	47		
75 " " "	"	5.5	1.165	6		
154 " " "						
88 qd. A.T.& T.Co.						
66 " O.B.T.Co. toll 42.86%	"	9173	1.810	7116		
21 pr. 20 gn.	"	175	.3484	61		
26 pr. 22 gn.	"	3453	.3136	1083		
51 " " "	"	41	.3881	16		
76 " " "	"	15	.4696	7		
152 " " "	"	46	.6878	32		
202 " " "	"	69	.8298	57		
303 " " "	"	26	1.1013	29		
404 " " "	"	134	1.2816	172		
26 " 24 "	"	21	.2902	6		
Composite cable						
16 qd. 19 gn. toll 10.67%) 268 pr. 19 gn. exchange)	"	28118	1.785	5355		
12 qd. 13 gn.) 9 pr. 16 gn.)	"	350	.990	346		
7 qd. 13 gn.) 17 " 16 ")	"	1171	1.040	1218		
7 qd. 13 gn.) 20 " 16 ")	"	9188	1.100	10107		

11996

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 6 qd. A.T.& T.Co. 6 " O.B.T.Co. toll 33.31%	ft.	83	$1.135	$31		
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 9 qd. A.T.& T.Co. 3 " O.B.T.Co. toll 16.66%	"	57	1.135	11		
12 qd. 14 ga. toll 59.48% 26 pr. 16 " exchange	"	22812	1.060	14383		
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 7 qd. A.T.& T.Co. 5 " O.B.T.Co. 24 qd. 16 ga. 6 qd. A.T.& T.Co. 18 " O.B.T.Co. Total O.B.T.Co. toll 46.61%	"	4774	1.555	3460		
7 qd. 13 ga. toll 20.83% 429 pr. 22 ga. exchange	"	11864	1.675	4139		
8 qd. 13 ga. A.T.& T.Co. 48 " 16 " 9 qd. A.T.& T.Co. 39 " O.B.T.Co. 1 pr. 19 ga. O.B.T.Co. Total O.B.T.Co. toll 61.05%	"	3998	1.685	3966		
7 qd. 13 ga. toll 17 " 16 " toll 303 pr. 22 " exchange Total toll 45.16%	"	9906	1.695	7583		
14 qd. 16 ga. toll 20.33% 220 pr. 19 " exchange	"	32877	1.695	11329		
30 pr. 16 ga. toll 21.47% 220 " 19 " exchange	"	45081	1.710	16551		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
12 qd. 16 ga. 4 qd. A.T.& T.Co. 8 " O.B.T.Co. 46 qd. 19 ga. 20 qd. A.T.& T.Co. 26 " O.B.T.Co. 2 pr. 22 ga. 1 pr. A.T.& T.Co. 1 " O.B.T.Co. Total O.B.T.Co. toll 59.94%	ft.	25666	$1.120			$17230
8 qd. 13 ga. A.T.& T.Co. 48 " 16 " 9 qd. A.T.& T.Co. 39 " O.B.T.Co. toll 55.30% 26 pr. 19 ga. exchange	"	3028	1.720			2880
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 6 qd. A.T.& T.Co. 6 " O.B.T.Co. toll 17.02% 278 pr. 22 ga. exchange	"	4050	1.720			1186
3 qd. 10 ga. A.T.& T.Co. 12 " 13 " 9 qd. A.T.& T.Co. 3 " O.B.T.Co. toll 8.51% 278 pr. 22 ga. exchange	"	1848	1.720			270
37 pr. 16 ga. toll 24.63%) 227 " 19 " exchange)	"	36734	1.790			16195
19 qd. 16 ga. toll 25.13%) 227 pr. 19 ga. exchange)	"	11880	1.800			5374
8 qd. 13 ga. A.T.& T.Co. 48 " 16 " 9 qd. A.T.& T.Co. 39 " O.B.T.Co. 51 pr. 19 ga. O.B.T.Co. Total O.B.T.Co. toll 67.38%	"	24364	1.810			29714

W. P SLOAN

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
154 qd. 19 ga.						
88 qd. A.T.& T.Co.						
66 " O.B.T.Co.						
1 pr. 22 ga.						
.5 pr. A.T.& T.Co.						
.5 " O.B.T.Co.						
Total O.B.T.Co. toll 42.87%	ft.	19471	$1.810	$15108		
12 qd. 13 ga. O.B.T.Co. toll						
22 " 16 "						
5 qd. A.T.& T.Co.						
17 " O.B.T.Co. toll						
126 pr. 19 ga. exchange						
Total O.B.T.Co. toll 52.99%	"	19456	1.820	18764		
5.5 qd. 10 ga. A.T.& T.Co.						
15 " 13 " A.T.& T.Co.						
28 " 16 "						
5 qd. A.T.& T.Co.						
23 " O.B.T.Co. toll 28.68%	"	9199	1.850	4881		
12 qd. 13 ga. toll 34.77%)						
363 pr. 22 " exchange)	"	10232	1.700	6048		
56 qd. 16 ga. A.T.& T.Co.						
41 " 19 "						
37 qd. A.T.& T.Co.						
4 " O.B.T.Co. toll 2.61%	"	25000	1.805	1178		
19 qd. 16 ga.						
6 qd. A.T.& T.Co.						
13 " O.B.T.Co.						
56 qd. 19 ga.						
51 qd. A.T.& T.Co.						
5 " O.B.T.Co.						
Total O.B.T.Co. toll 33.01%	"	30746	1.325	13448		
12 qd. 16 ga.						
7 qd. A.T.& T.Co.						
5 " O.B.T.Co.						
78 qd. 19 ga.						
57 qd. A.T.& T.Co.						
21 " O.B.T.Co.						
2 pr. 22 ga.						
1.4 pr. A.T.& T.Co.						
.6 " O.B.T.Co.						
Total O.B.T.Co. toll 30.40%	"	1655	1.385	697		

W. F. SLOAN

11999

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
27 qd. 16 ga. 22 qd. A.T.& T.Co. 5 " O.B.T.Co. 104 qd. 19 ga. 83 qd. A.T.& T.Co. 21 " O.B.T.Co. 1 qd. 22 ga. .8 qd. A.T.& T.Co. .2 " O.B.T.Co. Total O.B.T.Co. toll 19.62%	ft.	28155	$1.840	$10164		
19 qd. 16 ga. 14 qd. A.T.& T.Co. 5 " O.B.T.Co. toll 76.31%	"	25	.795	15		
27 qd. 16 ga. 22 qd. A.T.& T.Co. 5 " O.B.T.Co. toll 18.52%	"	28	.970	5		
152 pr. 19 ga. 110 pr. A.T.& T.Co. 42 " O.B.T.Co. toll 27.63%	"	25	1.0359	7		
52 qd. 19 ga. 31 qd. A.T.& T.Co. 21 " O.B.T.Co. toll 40.39%	"	28	.950	11		
75 qd. 19 ga. 54 qd. A.T.& T.Co. 21 " O.B.T.Co. toll 28.00%	"	28	1.165	9		
12 qd. 16 ga.) 1 pr. 19 ")	"	200	.645	129		
52 qd. 19 ga.) 1 pr. 22 ")	"	235	.950	223		
52 qd. 19 ga.) 404 pr. 22 ")	"	11877	1.805	21438		
19 qd. 13 ga. 7 qd. A.T.& T.Co. 12 " O.B.T.Co. toll 63.16%	"	731	1.170	540		

12000

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
24 qd. 16 ga.) 27 " 19 ")	ft.	1364	$1.165			$ 1589
42 qd. 16 ga. 33 qd. A.T.& T.Co. 9 " O.B.T.Co. 76 qd. 19 ga. 70 qd. A.T.& T.Co. 6 " O.B.T.Co. 1 pr. 22 ga. A.T.& T.Co. Total O.B.T.Co. toll 12.53%	"	76380	1.850			17705
75 qd. 19 ga. 57 qd. A.T.& T.Co. 18 " O.B.T.Co. toll 24.00%	"	35	1.165			10
24 qd. 13 ga. 22 qd. A.T.& T.Co. 2 " O.B.T.Co. 27 qd. 16 ga. 2 qd. A.T.& T.Co. 25 " O.B.T.Co. Total O.B.T.Co. toll 38.62%	"	29046	1.785			20023
52 qd. 16 ga. 32 qd. A.T.& T.Co. 20 " O.B.T.Co. toll 38.46%	"	50	1.400			27
7 qd. 13 ga. O.B.T.Co. 16 " 16 " 3 qd. A.T.& T.Co. 13 " O.B.T.Co. 30 qd. 19 ga. A.T.& T.Co. Total O.B.T.Co. toll 60.08%	"	4315	1.290			3344
75 qd. 16 ga. 57 qd. A.T.& T.Co. 18 " O.B.T.Co. toll 24.00%	"	70	1.785			30
52 qd. 19 ga. 40 qd. A.T.& T.Co. 12 " O.B.T.Co. toll 23.08%	"	30	.950			7
52 qd. 19 ga. 43 qd. A.T.& T.Co. 9 " O.B.T.Co. toll 17.31%	"	30	.950			5

12001

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 252 - TOLL UNDERGROUND CABLE (Cont'd)						
Composite cable (Cont'd)						
75 qd. 16 ga.						
62 qd. A.T.& T.Co.						
13 " O.B.T.Co. toll 17.33%	ft.	35	$ 1.785			$11
42 qd. 16 ga.						
38 qd. A.T.& T.Co						
4 " O.B.T.Co.						
76 qd. 19 ga.						
69 qd. A.T.& T.Co.						
7 " O.B.T.Co.						
1 qd. 22 ga. A.T.& T.Co.						
Total O.B.T.Co. toll 9.36%	"	516	1.850			89
Loading cases						
No. D-12085 case, containing						
4 No. 546 coils						
2 No. 547 "						
24 No. 556 "	ea.	3	1904.00			5712
No. 22-C case, containing						
50 No. 574 coils	"	1	844.00			844
No. 23-B case, containing						
35 No. 546 coils	"	2	979.00			1958
No. 27-A case, containing						
24 No. 561 coils						
48 No. 562 "	"	1	1639.00			1639
No. 27-A case, containing						
24 No. 561 coils						
56 No. 562 "	"	4	1739.00			6956
No. 27-A case, containing						
24 No. 581-A coils						
48 " 582-A "	"	4	1673.00			6692
No. 27-C case, containing						
20 No. 561 coils						
40 No. 562 "	"	5	1425.00			7125
No. 27-D case, containing						
15 No. 581 coils						
30 No. 582 "	"	1	1210.00			1210

12002

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Loading cases (Cont'd)						
No. 29-E case, containing 6 No. 577 coils	ea.	2	$380.00	$ 760		
No. 29-V case, containing 8 No. 546 coils 4 No. 547 "	"	4	543.00	2172		
No. 29-Y case, containing 6 No. 563 coils 14 No. 564 "	"	2	624.00	1248		
No. 31-C case, containing 7 No. 555 coils 14 No. 556 "	"	2	1438.00	2876		
No. 22-A case, containing 20 No. 562 coils, A.T.& T.Co. 10 No. 562 coils, O.B.T.Co. 33.33%	"	4	738.00	984		
No. 23-E case, containing 27 No. 562-A coils, A.T.& T.Co. 36 No. 562-A coils, O.B.T.Co. 57.14%	"	5	1199.00	3426		
No. 31-A case, containing 35 No. 581-A coils, A.T.& T.Co. 8 No. 581-A coils, O.B.T.Co. 18.60%	"	4	1753.00	1304		
No. 23-E case, containing 30 No. 508 coils, toll 47.62% 33 No. 508 " exchange	"	5	1191.00	2836		
No. 23-E case, containing 28 No. 514 coils, toll 44.44% 35 No. 514 " exchange	"	4	1286.00	2286		
No. 23-E case, containing 37 No. 554 coils, toll 58.73% 26 No. 554 " exchange	"	4	1412.00	3317		

12003

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 272 - TOLL UNDERGROUND CABLE (Cont'd)						
Loading cases (Cont'd)						
No. 27-E case, containing						
24 No. 581-A coils,						
12 - A.T.& T.Co.						
12 - O.B.T.Co.						
48 No. 582 coils						
24 - A.T.& T.Co.						
24 - O.B.T.Co.						
Total O.B.T.Co. toll 50.00%	ea.	5	$1683.00	$ 4208		
No. 27-E case, containing						
24 No. 583-A coils,						
5 - A.T.& T.Co.						
19 - O.B.T.Co.						
48 No. 584 coils						
10 - A.T.& T.Co.						
38 - O.B.T.Co.						
Total O.B.T.Co. toll 79.17%	"	6	1645.00	7814		
No. 27-E case, containing						
24 No. 581 coils						
48 No. 582 "	"	1	1683.00	1683		
No. 27-C case, containing						
4 No. 577 coils, A.T.& T.Co.						
16 No. 577 " O.B.T.Co.						
8 No. 578 " A.T.& T.Co.						
32 No. 578 " O.B.T.Co.						
Total O.B.T.Co. toll 80.00%	"	3	1894.00	3186		
No. 32-B case, containing						
38 No. 584 coils, A.T.& T.Co.						
32 No. 584 " O.B.T.Co.						
19 No. 587 " A.T.& T.Co.						
16 No. 587 " O.B.T.Co.						
Total O.B.T.Co. toll 45.72%	"	13	2289.00	13605		
No. 32-F case, containing						
5 No. 577 coils, A.T.& T.Co.						
25 No. 577 " O.B.T.Co.						
10 No. 578 " A.T.& T.Co.						
50 No. 578 " O.B.T.Co.						
Total O.B.T.Co. toll 83.33%	"	2	1841.00	3068		

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 255 - TOLL UNDERGROUND CABLE (Cont'd)						
Loading cases (Cont'd)						
No. 31-B case, containing 7 No. 555 coils, A.T.& T.Co. 2 No. 555 " O.B.T.Co. 14 No. 556 " A.T.& T.Co. 4 No. 556 " O.B.T.Co. Total O.B.T.Co. toll 22.22%	ea.	5	$1736.00	$1929		
No. 22-C case, containing 13 No. 57A coils, toll 26.00% 37 No. 57A " exchange	"	1	844.00	219		
No. 22-C case, containing 37 No. 57A coils, toll 74.00% 13 No. 57A " exchange	"	1	844.00	625		
Terminals, outside, protected						
11 pair	"	5	19.20	96		
16 "	"	8	24.95	200		
21 "	"	3	28.35	85		
26 "	"	37	32.90	1217		
31 "	"	3	38.40	115		
51 "	"	34	67.10	2281		
101 "	"	10	122.70	1227		
101 " 62% exchange) 38% toll)	"	1	122.70	47		
152 "	"	3	178.95	537		
202 "	"	2	221.15	442		
303 " 74.87% exchange) 25.13% toll)	"	1	352.60	89		
404 "	"	2	441.55	883		
Baloonies and numerous miscellaneous items included in above unit costs			$499781		95	$474792
Total Account 255			$499781			$474792

THE OHIO BELL TELEPHONE COMPANY

ITEM		Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
ACCOUNT 256 - TOLL SUBMARINE CABLE							
Cable							
12 qd. 16 ga.	ft.	610.0	$1.245	$ 759			
11 pr. 19 ga.	"	720.0	.703	506			
16 " " "	"	540.0	.785	424			
26 " " "	"	10.0	3.254	33			
51 " " "	"	12.0	4.391	53			
Composite cable							
16 pr. 13 ga.) 24 " 16 ") 128 " 19 ")	"	400.0	2.551	1020			
16 pr. 16 ga.) 60 " 19 ")	"	1534.0	1.564	2399			
42 qd. 16 ga. 9 qd. O.B.T.Co. 33 " A.T.& T.Co. 76 qd. 19 ga. 6 qd. O.B.T.Co. 70 " A.T.& T.Co. 1 pr. 22 ga. A.T.& T.Co. Total O.B.T.Co. 16.82%	"	410.0	3.010	1234			
Terminals, outside, protected							
26 pair	ea.	2	32.90	66			
51 "	"	1	67.10	67			
				$ 6561		95	$ 6233
Total Account 256				$ 6561			$ 6233

30, 1925

THE OHIO BELL TELEPHONE COMPANY

ITEM	Quantity	Unit Price	Cost of Reproduction	Scrap Value	Cond. %	Cost Less Depreciation
...NT 261 - OFFICE FURNITURE AND FIXTURES						
Total Account 261			$624244		91	$568062
...NT 263 - GENERAL STORE EQUIPMENT						
Total Account 263			$18181		85	$15454
...NT 264 - GENERAL STABLE AND GARAGE EQUIPMENT						
Total Account 264			$652331		74	$482725
...NT 265 - GENERAL TOOLS AND IMPLEMENTS						
Total Account 265			$422051		80	$337641
...NT 274 - MISCELLANEOUS CONSTRUCTION EXPENDITURES						
Total Account 274			$12805			$12805

12007

W. F. SLOAN

[Vol. 12009]
June 30, 1925

The Ohio Bell Telephone Company
Taxes During Construction

Period	Cumulative cost of property exclusive of undistributed construction expenditures	Cumulative cost of plant ready for service on assessment date	Cumulative cost of plant assessed for taxes during construction period
1st quarter	.....	.....	.....
2nd "	.....	.....	.....
3rd "	.....	.....	.....
4th "	$3,417,000	.....	.....
5th "	7,599,000	.....	$11,978,336
6th " *	11,978,336	.....	.....
7th "	17,537,336	.....	.....
8th "	27,329,336	.....	.....
9th "	42,311,699	.....	54,041,699
10th " *	54,041,699	.....	.....
11th "	64,724,197	.....	.....
12th "	74,836,334	.....	.....
13th "	82,782,334	.....	.....
14th " *	89,769,334	$70,364,984	19,404,350
15th "	94,716,334	.....	.....
16th "	99,540,538	.....	.....
17th "	103,416,538	.....	.....
18th " *	106,374,538	98,245,711	8,128,827
19th "	108,666,484	.....	.....
20th "	111,020,515	.....	.....
21st "	111,020,515	.....	.....
			$93,553,212

Total taxes during construction computed at the annual rate of 1.4% amounts to $1,309,745.

* Assessment date.

[Vol. 12009]
June 30, 1925

The Ohio Bell Telephone Company
Interest During Construction

Period	Cumulative cost of plant constructed less interest	Cumulative cost of plant ready for service less interest	Cumulative cost of plant bearing interest during construction	Interest
1st quarter	$300,000	.....	$300,000	$4,500
2nd "	675,000	.....	675,000	10,125
3rd "	1,125,000	.....	1,125,000	16,875
4th "	5,066,482	.....	5,066,482	75,997
5th "	9,899,638	.....	9,899,638	148,345
6th "	14,914,431	.....	14,914,431	223,716
7th "	21,144,602	.....	21,144,602	317,169
8th "	31,700,041	.....	31,700,041	475,501
9th "	47,658,980	.....	47,658,980	714,885
10th "	60,294,663	.....	60,294,663	904,420
11th "	71,760,011	.....	71,760,011	1,076,400
12th "	82,590,713	$53,820,008	28,780,704	430,961
13th "	91,048,906	66,040,570	25,008,436	375,126
14th "	98,513,282	77,391,647	21,120,585	316,809
15th "	103,796,420	83,735,397	20,061,023	300,915
16th "	108,699,444	93,416,778	15,532,666	232,990
17th "	113,099,633	98,064,800	15,085,133	225,527
18th "	116,269,282	107,455,151	8,814,101	132,212
19th "	118,697,419	110,436,789	8,260,630	123,909
20th "	121,211,901	118,697,419	2,514,482	37,717
21st "	121,211,901	121,211,901	.....	.....
				$5,144,009

Interest computed at 6% per annum or 1.5% per quarter.

June 30, 1925.

The Going Value of any enterprise has been defined as that added value possessed by an established and assembled plant that is doing business and earning money over and above the bare cost of the physical plant without an operating personnel, without customers, and without earnings.

An established property has passed through the initial period of adjustment which almost invariably follows the construction period. The inevitable errors in its building have been measurably corrected, and time and effort have produced a commercial adjustment between it and the locality which it is intended to serve. Before a business can be profitable, it must have patrons, and it takes time and money to secure them.

It is seldom good engineering practice to build a plant for the immediate needs of the present. Spare capacity must be provided for growth which may reasonably be expected in the near future, and at least the fixed charges on this part of a plant during its earlier years of operation should properly be considered as a part of the cost of establishing the business.

It will be conceded that the minimum measure of Going Value is at least the cost of establishing and developing a business.

[fol. 12011] It has been estimated that the property of The Ohio Bell Telephone Company in the State of Ohio could not economically be completed in less than five years. Before active construction work could begin a period of at least nine months would be required for preliminary investigation, engineering and administrative work.

The attached study briefly indicates the estimated progress of construction during the reproduction period.

It is obvious that plant will be constructed more rapidly than it can be coordinated and placed in service.

It is equally apparent that plant which is finally ready for service will in general exceed in capacity that necessary for the business which can be immediately secured.

The manner in which certain fixed charges accumulate during the construction and development periods are set out in the following table.

Operating expense will also exceed the normal operating expense during the reproduction period for the same reason as above indicated.

[fol. 12012] The Ohio Bell Telephone Company

June 30, 1925

Summary of Costs which will be Incurred During Development Period

Advertising and soliciting	$2,086,588
Training employees prior to operation	1,218,100
Forms and Methods	50,000
Fixed charges on plant	15,579,363
Operating expense during development period in excess of that expense which is normal to the telephones actually in service	3,559,500
Total	$22,493,551

[fol. 12013]

June 30, 1925

The Ohio Bell Telephone Company

Fixed Charges During Development Period

Period	Cumulative cost of plant ready for service including all undistributed construction expenditures	Cumulative cost of plant on which telephones in service can earn all charges	Cumulative cost of plant on which fixed charges must be carried until business is developed
12th quarter	$56,795,958	$10,800,000	$45,995,958
13th "	69,559,685	18,500,000	51,059,685
14th "	81,449,564	26,600,000	54,849,564
15th "	88,062,602	35,100,000	52,962,602
16th "	98,269,348	46,000,000	52,269,348
17th "	103,116,760	60,900,000	42,216,760
18th "	112,992,899	77,000,000	35,992,899
19th "	116,120,139	94,300,000	21,820,139
20th "	124,803,801	115,397,520	9,406,281
21st "	127,356,000	127,356,000	.....
			$366,573,236

Fixed charges during development period at 17% per annum amount to $15,579,363.

[fol. 12014] The Ohio Bell Telephone Company

June 30, 1925

Fixed Charges During Development Period

Interest	8% per annum
Depreciation	5% " "
Maintenance	3% " "
Taxes	1% " "
	17% per annum

[fol. 12015]

June 30, 1925 The Ohio Bell Telephone Company

Operating Expense

Period	Estimated operating expense exclusive of maintenance, depreciation, and property taxes during development period	Normal operating expense exclusive of maintenance, depreciation and property taxes	Operating expense during developmen period in excess of that normal to telephones in servi
12th quarter	$993,015	$323,418	$669,597
13th "	1,150,611	539,030	611,581
14th "	1,308,207	754,642	553,565
15th "	1,465,803	970,254	495,549
16th "	1,662,798	1,239,769	423,029
17th "	1,899,192	1,563,187	336,005
18th "	2,135,586	1,886,605	248,981
19th "	2,371,980	2,210,023	161,957
20th "	2,651,016	2,591,780	59,236
21st "	2,811,852	2,811,852	.....
			$3,559,500

(Here follows 2 pasters, folios 12016 and 12017.)

[Fol. 12016]

June 30, 1925

Company Wide

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Amount of Cons

	1st quarter	2nd quarter	3rd quarter	4th quarter	5th quarter	6th quarter	7th quarter	8th quarter	9th quarter
Right of Way				$150,000	$250,000	$350,000	$400,000	$350,000	$250,000
Land				2,000,000	1,500,000	443,467			
Buildings				500,000	1,000,000	1,500,000	2,000,000	2,500,000	338,591
Central Office Equipment								2,500,000	8,000,000
Station Equipment									
Pole Lines				500,000	750,000	750,000	1,000,000	1,500,000	2,000,000
Aerial Cable					200,000	300,000	500,000	750,000	1,000,000
Aerial Wire					100,000	250,000	500,000	500,000	750,000
Underground Conduit				200,000	300,000	500,000	750,000	1,000,000	1,500,000
Underground and Submarine Cable						200,000	300,000	500,000	750,000
General Equipment									100,000
Omissions				67,000	82,000	85,669	109,000	192,000	293,772
				3,417,000	4,182,000	4,379,336	5,559,000	9,792,000	14,982,363
General, Administrative and Legal	$100,000	$125,000	$150,000	150,000	150,000	150,000	150,000	150,000	150,000
Engineering	200,000	250,000	300,000	300,000	400,000	400,000	400,000	400,000	500,000
Insurance				34,170	41,820	43,793	55,590	97,920	149,824
Taxes during Construction				40,312	49,336	51,664	65,581	115,519	176,752
	$300,000	$375,000	450,000	3,941,482	4,823,156	5,024,793	6,230,171	10,555,439	15,958,939
Interest during Construction	4,500	10,125	16,875	75,997	148,345	223,716	317,169	475,501	714,885
Total	$304,500	$385,125	$466,875	$4,017,479	$4,971,501	$5,248,509	$6,547,340	$11,030,940	$16,673,824

[Fol. 12017]

June 30, 1925

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Cumulative Cost of Const

	1st quarter	2nd quarter	3rd quarter	4th quarter	5th quarter	6th quarter	7th quarter	8th quarter	9th quarter
Right of Way				$150,000	$400,000	$750,000	$1,150,000	$1,500,000	$1,750,000
Land				2,000,000	3,500,000	3,943,467	3,943,467	3,943,467	3,943,467
Buildings				500,000	1,500,000	3,000,000	5,000,000	7,500,000	7,838,591
Central Office Equipment								2,500,000	10,500,000
Station Equipment									
Pole Lines				500,000	1,250,000	2,000,000	3,000,000	4,500,000	6,500,000
Aerial Cable					200,000	500,000	1,000,000	1,750,000	2,750,000
Aerial Wire					100,000	350,000	850,000	1,350,000	2,100,000
Underground Conduit				200,000	500,000	1,000,000	1,750,000	2,750,000	4,250,000
Underground Cable						200,000	500,000	1,000,000	1,750,000
General Equipment									100,000
Omissions				67,000	149,000	234,869	343,869	535,869	829,641
				3,417,000	7,599,000	11,978,336	17,537,336	27,329,336	42,311,699
General, Administrative and Legal	$100,000	$225,000	$375,000	525,000	675,000	825,000	975,000	1,125,000	1,275,000
Engineering	200,000	450,000	750,000	1,050,000	1,450,000	1,850,000	2,250,000	2,650,000	3,150,000
Insurance				34,170	75,990	119,783	175,373	273,293	423,117
Taxes during Construction				40,312	89,648	141,312	206,893	322,412	499,164
	300,000	675,000	1,125,000	5,066,482	9,889,638	14,914,431	21,144,602	31,700,041	47,658,980
Interest during Construction	4,500	14,625	31,500	107,497	255,842	479,558	796,727	1,272,228	1,987,113
Total	$304,500	$689,625	$1,156,500	$5,173,979	$10,145,480	$15,393,989	$21,941,329	$32,972,269	$49,646,093

...e Case, Hagenah Exhibit No. 1—Continued

The Ohio Bell Telephone Company

...onstruction Undertaken During Each Quarter of Reproduction Period

	10th quarter	11th quarter	12th quarter	13th quarter	14th quarter	15th quarter	16th quarter	17th quarter	18th quarter	19th quarter	20th quarter	Total
...0	$100,000	$73,037	.....	.....	.....	.....	.....	.....	.....	.....	.....	$1,923,037
...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,943,467
...1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,838,591
...0	4,000,000	2,000,000	$1,204,056	.....	.....	.....	.....	.....	.....	.....	.....	17,704,056
...	.....	900,000	900,000	$900,000	$900,000	$900,000	$1,300,000	$1,300,000	$1,300,000	$1,300,000	$1,903,500	11,603,500
...0	2,500,000	2,000,000	2,000,000	1,500,000	1,500,000	1,000,000	1,000,000	700,000	400,000	250,000	131,252	19,481,252
...0	1,000,000	1,250,000	1,250,000	1,000,000	800,000	600,000	500,000	350,000	200,000	97,006	.....	9,797,006
...0	1,000,000	1,500,000	1,250,000	1,000,000	750,000	500,000	400,000	300,000	200,000	100,000	33,592	9,133,592
...0	1,750,000	1,500,000	1,500,000	1,000,000	1,000,000	750,000	500,000	400,000	300,000	200,000	92,553	13,242,553
...0	1,000,000	1,000,000	1,500,000	2,000,000	1,500,000	1,000,000	1,000,000	750,000	500,000	300,000	146,976	12,446,976
...0	150,000	250,000	300,000	400,000	400,000	100,000	29,612	.....	.....	.....	.....	1,729,612
...2	230,000	209,461	198,081	156,000	137,000	97,000	94,592	76,000	58,000	44,940	46,158	2,176,873
...3	11,730,000	10,682,498	10,102,137	7,956,000	6,987,000	4,947,000	4,824,204	3,876,060	2,958,000	2,291,946	2,354,031	111,020,515
...0	150,000	150,000	140,832	110,913	97,405	68,965	67,254	54,035	41,237	31,952	32,817	2,220,410
...0	500,000	400,000	327,533	257,951	226,533	160,392	156,411	125,668	95,905	74,310	76,323	5,551,026
...4	117,300	106,825	101,021	79,560	69,870	49,470	48,242	38,760	29,580	22,920	23,540	1,110,205
...2	138,383	126,025	119,178	93,860	82,428	58,361	56,913	45,726	34,897	27,039	27,771	1,309,745
...9	12,635,683	11,465,348	10,790,701	8,498,284	7,463,236	5,284,188	5,153,024	4,140,189	3,159,619	2,448,167	2,514,482	121,211,901
...5	904,420	1,076,400	430,961	375,126	316,809	300,915	232,990	225,527	132,212	128,909	37,717	6,144,099
...4	$13,540,103	$12,541,748	$11,221,662	$8,873,410	$7,780,045	$5,585,103	$5,386,014	$4,365,716	$3,291,831	$2,572,076	$2,552,199	$127,356,000

The Ohio Bell Telephone Company

...truction Undertaken During Each Quarter of Reproduction Period

10th quarter	11th quarter	12th quarter	13th quarter	14th quarter	15th quarter	16th quarter	17th quarter	18th quarter	19th quarter	20th quarter	Total
$1,850,000	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037	$1,923,037
3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467	3,943,467
7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591	7,838,591
14,500,000	16,500,000	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056	17,704,056
.....	900,000	1,800,000	2,700,000	3,600,000	4,500,000	5,800,000	7,100,000	8,400,000	9,709,000	11,603,500	11,603,500
9,000,000	11,000,000	13,000,000	14,500,000	16,000,000	17,000,000	18,000,000	18,700,000	19,100,000	19,350,000	19,481,252	19,481,252
3,750,000	5,000,000	6,250,000	7,250,000	8,050,000	8,650,000	9,150,000	9,500,000	9,700,000	9,797,006	9,797,006	9,797,006
3,100,000	4,600,000	5,850,000	6,850,000	7,600,000	8,100,000	8,500,000	8,800,000	9,000,000	9,100,000	9,133,592	9,133,592
6,000,000	7,500,000	9,000,000	10,000,000	11,000,000	11,750,000	12,250,000	12,650,000	12,950,000	13,150,000	13,242,553	13,242,553
2,750,000	3,750,000	5,250,000	7,250,000	8,750,000	9,750,000	10,750,000	11,500,000	12,000,000	12,309,000	12,446,976	12,446,976
250,000	500,000	800,000	1,200,000	1,600,000	1,700,000	1,729,612	1,729,612	1,729,612	1,729,612	1,729,612	1,729,612
1,059,641	1,269,102	1,467,183	1,623,183	1,760,183	1,857,183	1,951,775	2,027,775	2,085,775	2,130,715	2,176,873	2,176,873
54,041,699	64,724,197	74,826,334	82,782,334	89,769,334	94,716,334	99,540,538	103,416,538	106,374,538	108,666,484	111,020,515	111,020,515
1,425,000	1,575,000	1,715,832	1,826,745	1,924,150	1,993,115	2,060,369	2,114,404	2,155,641	2,187,593	2,220,410	2,220,410
3,650,000	4,050,000	4,377,533	4,635,484	4,862,017	5,022,409	5,178,820	5,304,488	5,400,393	5,474,703	5,551,026	5,551,026
540,417	647,242	748,263	827,823	897,693	947,163	995,405	1,034,165	1,063,745	1,088,665	1,110,205	1,110,205
637,547	763,572	882,750	976,610	1,059,038	1,117,399	1,174,312	1,220,038	1,254,935	1,281,974	1,309,745	1,309,745
60,294,663	71,760,011	82,550,712	91,048,996	98,512,232	103,796,420	108,949,444	113,089,633	116,249,252	118,697,419	121,211,901	121,211,901
2,891,533	3,967,933	4,398,894	4,774,020	5,090,829	5,391,744	5,624,734	5,850,261	5,982,473	6,106,382	6,144,099	6,144,099
$63,186,196	$75,727,944	$86,949,606	$95,823,016	$103,603,061	$109,188,164	$114,574,178	$118,939,894	$122,231,725	$124,803,801	$127,356,000	$127,356,000

[fol. 12018] COMPANY WIRE CASE, SPRING EXHIBIT 1

Sheet No. 1

The Ohio Bell Telephone Company

Income Statement for Year Ending December 31, 1926

1.	Plant & Equipment—Reproduction Cost New, June 30, 1925.	$130,280,722
2.	Plant & Equipment—Present Condition, June 30, 1925.....	117,498,683
3.	Working Capital, including Supplies.....	6,250,000
4.	Cost of Establishing Business.....	22,936,319
5.	Net Additions to Plant & Equipment July 1, 1925 to June 30, 1926	11,711,703
6.	Total	$158,185,105
	Revenues:	
7.	Telephone Operating Revenues.....	32,927,525
8.	Net Non-Operating Revenues.....	132,783
9.	Total Revenues	$33,060,308
	Telephone Operating Expenses and Deductions:	
10.	Total Maintenance	10,786,174
11.	Traffic Expenses	8,074,816
12.	Commercial Expenses	2,496,252
13.	General and Miscellaneous Expenses.....	975,672
14.	Uncollectible Operating Revenues.....	163,410
15.	Taxes Assignable to Operations.....	2,985,097
16.	Rent Deductions	599,006
17.	Amortization of Landed Capital.....	60,577
18.	Total Telephone Operating Expenses and Deductions.	$26,133,203
19.	Net Income (Line 9 — Line 18).....	6,926,505
20.	Rate of Return (Line 19 ÷ Line 6).....	4.38%

[fol. 12019] Sheet No. 2

1.	Plant & Equipment—Reproduction Cost New, June 30, 1925.	$130,280,722
2.	Plant & Equipment—Present Condition, June 30, 1925.....	117,498,683
3.	Working Capital, including Supplies.....	6,250,000
4.	Cost of Establishing Business.....	22,916,814
5.	Net Additions to Plant & Equipment July 1, 1925, to December 31, 1926.....	19,802,570
6.	Total	$167,582,767
7.	Net Income—Year 1926.....	6,926,505
8.	Improvement in Net Income from rates effective subsequent to Jan. 1, 1926, not reflected in Line 7.....	156,836
9.	Improvement in Net Income from contemplated service connection charges—Annual Basis.....	378,092
10.	Improvement in Net Income from contemplated changes in private branch exchange rates—Annual Basis.....	181,586
11.	Improvement in Net Income from contemplated changes in other exchange rates—Annual Basis.....	848,736
12.	Total Net Income—Annual Basis (Line 7 + Lines 8, 9, 10, and 11)	8,491,755
13.	Rate of Return (Line 12 ÷ Line 6).....	5.10%

[fol. 12020] COMPANY WIDE CASE—UPRICHARD EXHIBIT 1

Sheet No. 1

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 211—Land

June 30, 1925

Location	Book Cost June 30, 1925
Akron:	
72-76 So. High St.	$224,797.08
82-84 So. High St.	6,142.50
Barberton:	
401 E. Park St.	2,562.75
Bellaire:	
3337 Guernsey St.	3,094.28
Berea:	
33 E. Bridge St.	1,729.67
Canton:	
223 Cleveland St.	39,154.16
317 Tuscarawas St.	33,326.90
401-413 Cleveland Ave.	128,569.40
Cleveland:	
6133 Broadway Ave.	6,609.62
5300 Prospect Ave.	17,629.77
18900 Nottingham Road	11,644.86
12223 St. Clair Ave.	12,017.99
225-243 Champlain Ave.	125,141.50
2136 E. 19th St.	10,557.03
2016 W. 65th St.	5,120.57
3026 Scranton Rd.	3,407.57
2059 E. 105th St.	11,233.07
W. 110th St. and Madison Ave.	13,835.06
13164 Cedar Rd.	7,318.92
14414 Detroit Ave.	3,304.18
700 Prospect Ave. (includes 643 Huron Rd.)	416,692.44
1839 E. 81st St.	9,834.43
6542-6546 Broadway Ave.	6,198.41
6330 Lorain Ave.	7,407.45
2064 E. 55th St.	65,163.27
732-750 Huron Road	219,723.37
720-730 Huron Road	309,664.24
6513 Guthrie St.	12,488.00
W. 35th St. opposite Searsdale Ave.	34,606.86

[fol. 12021] Sheet No. 2

Location	Book Cost June 30, 1925
Columbus:	
28 Sherman Ave.	$4,474.04
1405 W. Broad St.	2,857.65
21 E. Fifth Ave. and 1175-1179 Mt. Pleasant Ave.	9,081.35
33 No. Third St.	96,560.49
355 Thurman Ave.	1,398.14
104 No. Third St.	93,546.21
97-107 No. Third St.	40,559.67
316 W. Fifth Ave.	1,618.85
Rear 2467 East Ave.	277.73
Rear 62 E. Thirteenth Ave.	757.80
1465 Hawthorne Ave.	761.27
587 Oakwood Ave.	1,112.48
Rear 1448 Franklin Ave.	598.93
Rear 18 E. Moler St.	388.81
3520 No. High St.	1,442.18
Cor. W. Third Ave. and Fairview Ave.	222.18
1175-1179 Mt. Pleasant Ave. (See 21 E. Fifth Ave.)	
N. W. Cor. Oakland Park Ave. and Indianola Ave.	20,300.00
Coshocton:	
209 So. Sixth St.	3,531.07
Dayton:	
16-18 No. Ludlow St.	40,347.15
1901 E. Fifth St.	1,793.32
118 W. Second St.	84,082.26
304 Delaware Ave.	2,696.32
48 So. Jefferson St.	55,836.01
East Liverpool:	
415 Market St.	6,555.60
Findlay:	
612 So. Main St.	9,130.37
Gallipolis:	
462 Second Ave.	786.35
Marietta:	
308 Putnam St.	3,781.48
Martins Ferry:	
10 So. Third St.	3,516.30

[fol. 12022] Sheet No. 3

Location	Book Cost June 30, 1925
Massillon:	
100 Factory St.	$18,817.37
Middletown:	
1011 First Ave.	3,538.49
New Carlisle:	
W. Jefferson St.	404.72
North Jackson:	
Warren Rd. near Milton Dam Rd.	333.27
Painesville:	
116 So. St. Clair St.	4,214.72
Piqua:	
311-313 No. Wayne St.	8,962.65
Sandusky:	
416 Columbus Ave.	11,337.26
South Euclid:	
Stop 15A Mayfield Rd.	1,909.35
Springfield:	
119-123 So. Spring St.	22,379.96
132-134 E. High St.	31,867.54
21-25 So. Center St.	21,076.90
St. Clairsville:	
Marietta St.	2,260.21
Steubenville:	
422 Washington St.	8,463.52
Toledo:	
436 Delaware Ave.	8,478.82
511-513 E. Broadway	1,789.58
1131 Palmwood Ave.	2,279.05
402 New York Ave.	1,406.28
231 Huron St.	61,099.33
851 Islington St.	4,418.05
889 Orchard St.	2,425.18
115-127 Huron St.	159,259.97
1726 Arlington St.	5,974.04

[fol. 12023] Sheet No. 4

Location	Book Cost June 30, 1925
Uniontown:	
W. Main St.	$1,633.76
Wickliffe:	
Euclid Ave. between Stop Nos. 22½ and 23	1,681.55
Youngstown:	
116 W. Rayen Ave.	25,158.11
21 E. Rayen Ave.	27,790.47
2413 Oakhill Ave.	1,007.58
13 N. Belle Vista Ave.	560.63
Zanesville:	
27-29 No. Sixth St.	15,886.40
Total	$2,693,406.12

[fol. 12024] UPRICHARD EXHIBIT 1A

The Ohio Bell Telephone Company

Book Cost of Land Carried in Account 111—Miscellaneous Investments

June 30, 1925

Location	Book Cost June 30, 1925
Akron:	
29 E. Long St.	$1,854.45
23 So. Highland St.	2,948.50
Alliance:	
340 E. Market St.	19,074.29
Barberton:	
421-423 No. Second St.	10,868.34
Canton:	
1306 Court St.	233.29
Richard Place and High Ave.	233.29
122 Reno Court.	233.29
Economy Court and Second St.	233.29
Rear 1629 Twelfth St.	233.29
Cleveland:	
1908-1920 Walton Ave.	17,729.20
Crestline:	
East St. and Big Four R. R.	555.45

Location	Book Cost June 30, 1925
Dayton:	
12 So. Philadelphia St.	$1,116.45
Thompsons Corners:	
N. E. Corner Payne Ave. and Graham Road	1,115.70
Toledo:	
Rear 22 Columbia St.	5,111.25
1335 Palmwood Ave.	2,260.48
Total	$63,800.56

[fol. 12025] COMPANY WIDE CASE—UPRICHARD EXHIBIT 2

The Ohio Bell Telephone Company

Book Cost of Fixed Capital and Construction Work in Progress

1. Valuation of the property of The Ohio Ohio State Telephone Company and The Ohio Bell Telephone Company (the constituent companies authorized by The Public Utilities Commission of Ohio in its order of September 17, 1921 in Case 2367 to become consolidated into The Ohio Bell Telephone Company, a consolidated company,) as ascertained and determined for the purposes of such consolidation by the Commission in such order, being the sum of the book costs of the properties of the consolidated companies as of June 30, 1921	$81,316,427.90
2. Book cost of property added by the constituent companies between June 30, 1921 and September 20, 1921	890,007.87
3. Total book cost to The Ohio Bell Telephone Company (consolidated company) of properties of constituent companies, as entered on its books as of September 20, 1921	82,206,435.77
4. Book cost of Fixed Capital and Construction Work in Progress included in item 3, next above	77,839,982.41

5. Book cost of net additions to Fixed Capital and Construction Work in Progress from September 21, 1921 to June 30, 1925	$23,095,814.95
6. Total book cost of Fixed Capital and Construction Work in Progress as of June 30, 1925, (item 4 plus item 5)	$100,935,747.36

[fol. 12026] COMPANY WIDE CASE—UPRICHARD EXHIBIT 3

The Ohio Bell Telephone Company

Gross Additions and Net Additions to Fixed Capital and Construction Work in Progress

	Book Cost	
Year	Gross Additions	Net Additions
1922	$8,885,369.89	$5,341,126.36
1923	10,514,619.73	3,297,846.78
1924	12,119,212.63	6,153,910.40
1925	16,555,124.17	10,424,094.90
Total	$48,074,326.42	$25,216,978.44

	Estimated	
Year	Gross Additions	Net Additions
1926	$19,220,000.00	$11,740,000.00
1927	17,424,000.00	9,189,000.00

[fol. 12027] COMPANY WIDE CASE—UPRICHARD EXHIBIT 4

The Ohio Bell Telephone Company

Capital Stock and Long Term Debt

Account Number	Title of Account	Balance June 30, 1925	
150–01	Capital Stock, Common	$28,500,000.00	(a)
150–02	Capital Stock, Preferred	28,216,000.00	(a)
151	Stock Liability for Conversion	9,646.88	(a)
153	Funded Debt	10,318,000.00	(b)
155	Advances from System Corporations for Construction, Equipment and Betterments	17,415,607.94	(c)
	Total	$84,459,254.82	

(a) Pursuant to authority granted in Orders of The Public Utilities Commission of Ohio, Case numbers 2368 and 2413, dated September 28, 1921 and December 2, 1921, respectively.

(b) Bonds assumed pursuant to Order of The Public Utilities Commission of Ohio, Case number 2367, dated September 17, 1921.

(c) Notes assumed or issued pursuant to Orders of The Public Utilities Commission of Ohio (except short time notes amounting to $650,000.00, issued in June, 1925 for temporary loans and since repaid), as follows:

Case No.	Date
2119	December 23, 1920.
2367	September 17, 1921.
2577	July 10, 1922.
2873	September 17, 1923.
2929	October 18, 1923.
3121	July 2, 1924.

[fol. 12028] Company Wide Case—Uprichard Exhibit 5

The Ohio Bell Telephone Company

Number of Employees

Department	Number of Employees June 30, 1925		
	Male	Female	Total
Executive, Financial and Legal	32	39	71
Accounting	79	360	439
Engineering	98	13	111
Commercial	278	397	675
Plant	3,219	372	3,591
Traffic	101	7,193	7,294
Total	3,807	8,374	12,181

[fol. 12029] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6

The Ohio Bell Telephone Company

Summary of Certain General and Specific Accounting and Statistical Services Received by The Ohio Bell Telephone Company From the American Telephone and Telegraph Company

Years 1924 and 1925

A—List of Certain Accounting Circulars, Accounting Bulletins and Accounting Letters.
(Uprichard Exhibit 6-A.)

B—Other General Accounting Services Consisting of Letters, Concerning Miscellaneous Accounting Matters.
(Uprichard Exhibit 6-B.)

C—List of Certain Specific Services Consisting of Visits of American Telephone and Telegraph Company Representatives to Cleveland, Concerning Accounting Matters.
(Uprichard Exhibit 6-C.)

D—List of Certain Statistical Services. (Since January 1, 1922.)
(Uprichard Exhibit 6-D.)

E—List of Certain Specific Accounting Services Consisting of Letters of Advice, Concerning Miscellaneous Accounting Problems.
(Uprichard Exhibit 6-E.)

F—Standard Forms Received Without Charge.
(Uprichard Exhibit 6-F.)

G—Audit Services.
(Uprichard Exhibit 6-G.)

H—Evaluation of Certain Savings.
(Uprichard Exhibit 6-H.)

[fol. 12030) COMPANY WIRE CASE, UPRICHARD EXHIBIT 6-A

Sheet No. 1

The Ohio Bell Telephone Company

List of Certain Accounting Circulars, Accounting Bulletins and Accounting Letters Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

Years 1924 and 1925

Number	Description	Issued
	Accounting Circulars	
8G	Revision of Clearing Accounts	5/20/25
	Accounting Bulletins	
10C	General Stable and Garage Equipment; Stable and Garage Expense	1/1/25
52A-1	Overhead Expenses, Supplementing Accounting Bulletin 52A	8/1/25
	Accounting Letters	
A-18	Classification of cost of Removing Drop Wires	2/5/24
A-19	Classification of Certain Miscellaneous Expenses of the Traffic Department and Expenses of Medical Departments	5/2/24
A-20	Accounting for Certain Losses of Funds due to Fire or Theft and Expenses for Protection of Funds and Detection of Thieves	1/13/25
A-21	Accounting for the Investment in Land and Buildings Withdrawn from Telephone Service and not immediately Disposed Of	1/19/25
A-23	Accounting for Western Electric Remuneration Charges on Returned Material	12/11/25
A-24	General Tools and Implements	12/14/25
C-8	Budgetary Control of General Expenses	1/15/24

[fol. 12031] Sheet No. 2

Number	Description	Issued
C-10	Establishment of Sub-Accounts under Account 604 Repairs of Central Office Equipment, and Account 631 Miscellaneous Central Office Expenses	12/1/24
C-11	Establishment of Sub-Accounts of Account 265 General Tools and Implements, and Account 703 Tool Expense	12/30/24
C-12	Establishment of Sub-Accounts under Account 672-03 Relief Department and Pensions—Other Benefit Payments	1/7/25
C-13	Accounting for Purchases and Sales of Directories	2/28/25
C-14	Revision of Adjustments of Accounts 701 to 707, inclusive, and of Sub-Accounts under Account 264	5/20/25
M-40	Forwarding Toll Tickets from Operation Room to the Revenue Accounting Offices	2/9/24
M-41	Claim and Adjustment Voucher, Form S. N. 508	3/22/24
M-43	Method of Distributing Western Electric Repair Shop Costs among the Sub-Accounts of Account 604 Repairs of Central Office Equipment; and Account 605 Repairs of Station Equipment	5/28/24
M-44	Plant Accounting Examinations	7/1/24
M-45	Method of Determining the Amount of Depreciation Expense Chargeable to Account 702 Stable and Garage Expense, and of Grouping Motor Vehicles for the purpose of ascertaining the Amount of Depreciation Expense Applicable to each Vehicle or Group	12/8/24
M-46	Addressing Machine Equipment	12/31/24
M-47	Method of Accounting for Certain Power-Propelled and Specialised Tools and Instruments and Revision of Method of Clearing Tool Expense	12/30/24
M-48	Billing and Accounting for Charges Covering Directories Exchanged Between the companies of the Bell System	3/7/25
M-50	Application of Employees' Savings Plan	5/1/25

[fol. 12032] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6-B

The Ohio Bell Telephone Company

Other General Accounting Services Consisting of Letters, Concerning Miscellaneous Accounting Matters Received by The Ohio Bell Telephone Company From the American Telephone and Telegraph Company

Years 1924 and 1925

Month	Number of Letters Received	
	1924	1925
January	10	..
February	8	10
March	3	7
April	3	7
May	4	3
June	6	1
July	6	6
August	8	7
September	6	7
October	6	7
November	..	4
December	..	..
Total	60	59

[fol. 12033] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6-C

The Ohio Bell Telephone Company

List of Certain Specific Services Consisting of Visits of American Telephone and Telegraph Company Representatives to Cleveland, Concerning Accounting Matters Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

Years 1924 and 1925

	Purpose of Visit	Period of Stay
1.	Reviewing Accounting Stub Plan	3 days
2.	Inspection of Traffic Department Payroll Routine	1 day
3.	Conferences and assistance in respect of installation of Rotation Billing	71 days

Purpose of Visit	Period of Stay
4. Conferences and assistance in respect of installation of Machine Billing Work	8 days
5. Tabulating Machine Study in Plant Accounting Office	128 days
Total	211 days

[fol. 12034] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6-D

Sheet No. 1

The Ohio Bell Telephone Company

List of Certain Statistical Services Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

January 1, 1922, to December 31, 1925

I. Specific Services Other Than Conferences:

1. Comments and advice regarding a graphic exhibit covering the results of operations of The Ohio Bell Telephone Company for use of the officials of that company.

2. Information and assistance to the Chief Accountant and Statistician relating to the installation and operation of a photostat, including arrangements for the manufacture in New York of a washing unit for The Ohio Bell Telephone Company.

3. Information furnished to the Statistician regarding the construction of chart cabinet for the President of The Ohio Bell Telephone Company together with photographs of various types of chart cabinets in use in the Bell System.

4. 1880 standard grids and prepared parts furnished during the period.

5. Advice and assistance on miscellaneous statistical matters from time to time involving [illegible] letters.

6. Construction of a general business curve for the territory of The Ohio Bell Telephone Company.

7. Forecasts of general business in the territory of The Ohio Bell Telephone Company.

8. Statistical analysis of certain station gain series for The Ohio Bell Telephone Company.

Vol. XII

TRANSCRIPT OF RECORD

Supreme Court of the United States

OCTOBER TERM, 1936

No. 539

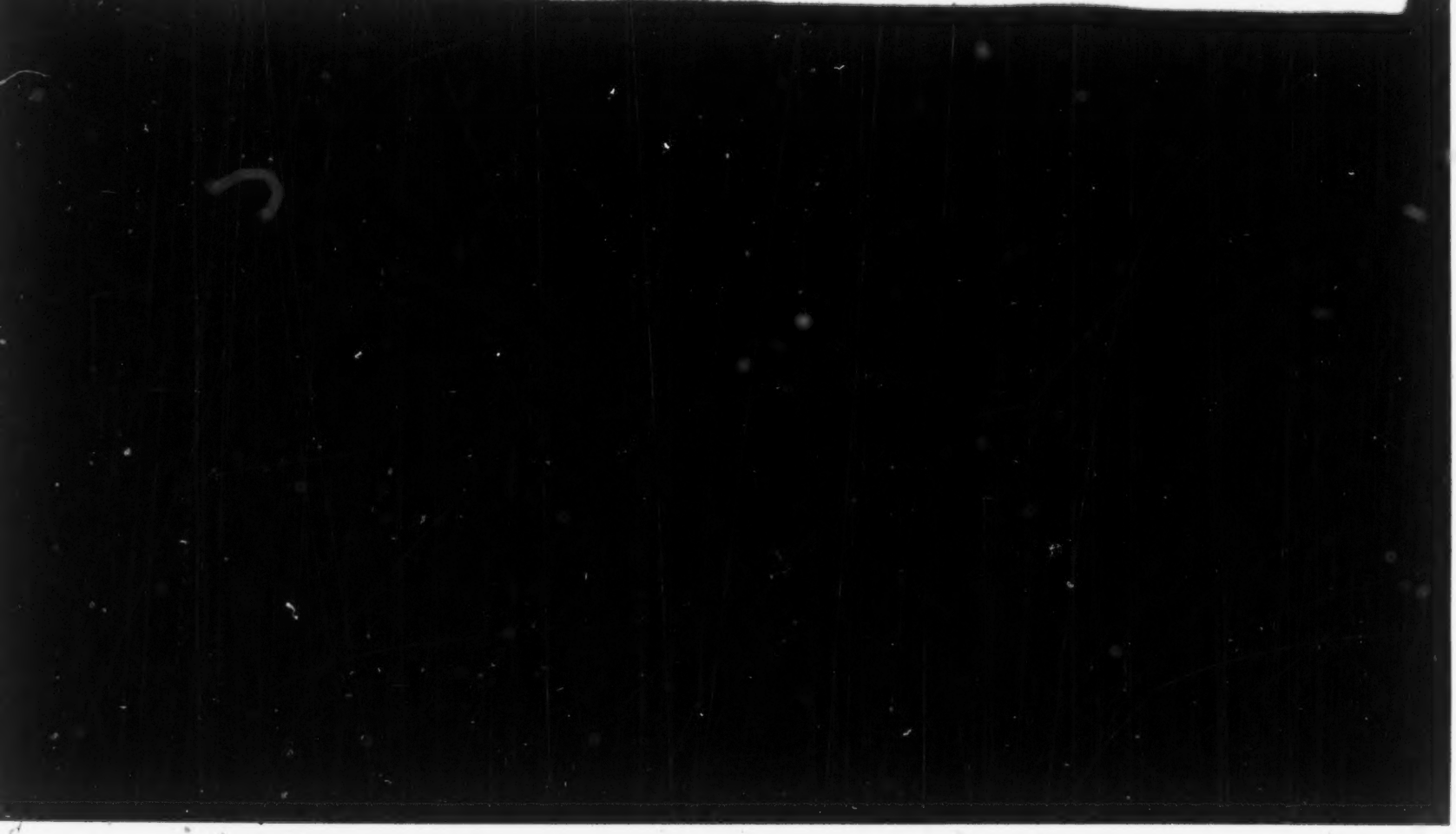
THE OHIO BELL TELEPHONE COMPANY,
APPELLANT,

vs.

THE PUBLIC UTILITIES COMMISSION OF OHIO.

APPEAL FROM THE SUPREME COURT OF THE STATE OF OHIO

FILED NOVEMBER 20, 1936.



SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1936

No. 539

THE OHIO BELL TELEPHONE COMPANY,
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vs.

THE PUBLIC UTILITIES COMMISSION OF OHIO

APPEAL FROM THE SUPREME COURT OF THE STATE OF OHIO

VOL. XII.

INDEX.

	Original	Print
Proceedings before Public Utilities Commission of Ohio, No. 3307 and consolidated proceedings—Continued.		
Exhibits from Company-Wide Case, No. 3307—Continued.		
Prichard Exhibits:—Continued		
6E—List of Certain Specific Accounting Services	12037	7404
6F—Standard Forms	12038	7405
6G—Audit Services	12041	7407
13—Evaluation of Certain Savings	12042	7407
14—Comparison of Cost of Maintaining Accounts	12043	7408
15—Annual savings from use of Bell System Standard toll billing typewriters	12044	7409
16—Annual Savings—Audit Services	12045	7409
Williams Exhibits:		
1—Map Showing Exchanges	12046	7410
2—Map Showing Toll Routes	12047	7410
3A—Excerpts from 1924 Inventory	12048	7411
3B—Excerpts from 1924 Inventory	12050	7412
7A, B and C—1925 Appraisal	12059	7420
8—Net Additions to General Equipment	12804	8159

JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., JANUARY 18, 1937.

—8615-C

	Original	Print
Proceedings before Public Utilities Commission of Ohio, No. 3507 and consolidated proceedings—Continued.		
Exhibits from Company-Wide Case, No. 3507—Continued.		
Williams Exhibits:—Continued		
9—Summary of Appraisal (1925) exclusive of property to be disposed of	12805	8159
10—Summary of Property to be disposed of	12806	8160
11—Present Condition, exclusive of property to be disposed of	12807	8161
12—Equated Per cent Condition	12808	8161
14—Inventory Dates	12809	8162
16—Comparison of Reproduction Cost New of Original and Present Paving over Conduit	12815	8167
Wilson Exhibits:		
1—Book Cost of Property (Comprising Fixed Capital, Construction Work in Progress, Material and Supplies and an amount representing Working Capital) as of June 30th of each of the years 1924 to 1930, Inc., Intrastate and Interstate	12816	8168
2—Same as above but more detailed	12817	8168
Wood Exhibits:		
1—Balance Sheets, O. B. T. Co., Sept. 21, 1921, and as of Dec. 31, 1921, to Dec. 31, 1931, Inc.	12821	8171
2—Changes in Fixed Capital	12823	8172
3—Changes in Other Surplus Reserved and Estimated Increased Revenue collected under bond	12824	8173
4—Changes in Corporate Surplus Unappropriated and disposition of net income	12825	8174
5—Summary of Net Income	12826	8175
6—Analysis of Telephone Operating Revenues	12827	8176
7—Analysis of Licensee Revenue, Dr.	12828	8177
8—Analysis of Telephone Operating Expenses	12829	8178
9—Distribution of Western Electric Bills and Credits	12830	8179
9A—Work Sheet pertaining to figures for 1928 as shown on Exhibit 9	12831	8180
9B—Reconciliation of W. E. Co. Sales and O. B. T. Purchases	12832	8181
10—Investment in Class "C" Stock	12833	8182
11—Changes in Reserve for Accrued Depreciation	12834	8182
12—Depreciation and Maintenance Study—Telephone Plant and Equipment	12835	8182
13—Depreciation Study—General Equipment	12836	8183
14—Depreciation Rates Used by O. B. T. Co.	12839	8188
15—Changes in Reserve for Amortization—Amortization Study of Right of Way—Amortization Rates Used by O. B. T. Co.	12840	8190

Proceedings before Public Utilities Commission of Ohio, No. 3307 and consolidated proceedings—Continued.
Exhibits from Company-Wide Case, No. 3307—Continued.

	Original	Print
Wood Exhibits:—Continued		
16—Application of Company's Depreciation and Amortization Rates	12841	8190
17—Classification of Fixed Capital and per cent condition thereof	12842	8190
18—Per cent condition of properties purchased	12843	8190
19—Other General Expenses	12844	8191
20—Operating and Plant Statistics, per books	12845	8192
21—Explanation of method used in allocating refundable amounts shown in P. U. Co. Order of July 5, 1934	12846	8193
22—Summary of Corrected allocation of Excess Return found by P. U. Co. from 1925 to 1932, Inc.	12851	8200
Report to P. U. Co. By Wood dated August 11, 1934. Re: Distribution of Refund	12852	8200
Gregory Exhibits Requested by Attorney General:		
1—W. E. Co. Analysis of Average Investment in Operations—Bell Business—1916 to 1930, Inc.	12859	8213
2—(a) Billing of repairs included in sales as shown on Ex. 1, together with cost of Repairs, 1916 to 1930	12861	8215
(b) Billing of repairs to O. B. T. Co. included in sales as shown on Ex. 7, 1922 to 1930, Inc.	12862	8215
3—(a) Agreement February 6, 1882, American Bell Tel. Co. and Western Electric Co. re: manufacture of telephone apparatus	12863	8216
(b) Agreement April 8, 1908, American Bell Tel. Co. and W. E. Co. Re: manufacture of telephone apparatus	12869	8223
4—W. E. Co. Sales of Telephone Receivers, Transmitters and Induction Coils, 1916 to 1930, inc.	12874	8231
5 and 7—Statement of Assets and Liabilities of Graybar Electric Co. Inc., years 1925, 1927 and 1928	12876	8233
6—W. E. Co. Sales to Bell and Non-Bell Customers, 1916 to 1930, and to O. B. T. Co. 1922 to 1930, divided between W. E. manufacture and Supplies	12877	8234
8—W. E. Co. Depreciation Included in Cost of Sales—Bell and Non-Bell Business, 1916 to 1930. Also Depreciation used in Federal Income Tax Returns, 1916 to 1930	12878	8236
9—Earnings for 1931 and 1932 on Prospective Bell Business, as estimated June 10, 1931	12880	8237
10—W. E. Co. Relation of Extraordinary Reserve Against Plant built up from 1924 to 1927, inclusive, to the cost value of plant accounts involved as of December 31, 1927	12881	8237

Proceedings before Public Utilities Commission of Ohio, No. 3307 and consolidated proceedings—Continued.
Gregory Exhibits Requested by Attorney General:—Continued

	Original	Print
11—W. E. Co. Average Investment in Tools and Fixtures included under plant in Ex. 6, 1916-1930, Inc.	12882	8238
12—W. E. Co. Analysis of Cost of Sales by Bell and Non-Bell Customers, 1916-1930, Inc.	12883	8238
14 and 15—Cost of Sales per stockholders' reports and per Exhibits, 1916-1930, Inc.	12884	8239
17—(a) W. E. Co. Analysis of 1925 cost of Sales	12885	8240
(b) W. E. Co. Analysis of 1930 cost of Sales	12886	8242
(c) Allocation of Cost of Sales between Bell and Non-Bell Companies	12887	8244

9. Actuarial estimate of increased benefit fund liability if certain employees are given credit for former service.

10. Analysis of fire insurance situation in Ohio Bell Telephone Company with recommendation as to policy on self-insurance.

II. Conferences with Representatives of the American Telephone and Telegraph Company:

In Cleveland: 9 conferences total 12 days.
In New York: 1 conference total 6 days.

[fol. 12035] Sheet No. 2

II. General Services:

A number of General Services were received during this period including the following:

1. General development of graphic, economic and mathematical methods applicable to the telephone business, and services in reference to such methods.

2. Preparation and receipt of Statistical Bulletins for the purpose of presenting improved methods of graphic, economic and mathematical analysis applicable to the telephone business.

3. Preparation and receipt of a series of Statistical Notes for the purpose of calling informal attention to certain important details of graphic, economic and mathematical methods.

4. Cooperation in matter of training men to do statistical work.

5. Preparation and receipt of standard chart forms and graphic materials for facilitating chart construction, without charge.

6. Study of methods of reproducing statements, letters, charts, etc., including analysis of the relative advantages of typewriting, memographing, lithographing, zincographing, blueprinting, photostating, etc.

7. Data on station development in the United States, by character of company, by exchange, county, state, etc., and preparation of appropriate summaries and analyses.

8. Compilation of data from Census of Employees for use in reports to Regulatory Bodies and for supervisory purposes.

9. Analyses and preparation of summaries of operations under the Employees' Benefit Plan, based on detailed reports of all pension, accident, sickness and death cases under the Plan. Preparation of various periodic statements showing results of above analyses.

10. Study of sickness experience not covered by provisions of the Employees' Benefit Plan.

11. Preparation of annual population estimates.

12. Compilation of data on telephones, required by the U. S. Bureau of the Census for the year 1922; compilation of data required by the U. S. Bureau of the Census for the year 1923 in connection with the Census of Manufactures; compilation of data required by the U. S. Bureau of the Census for the year 1923 in connection with the census of poles.

13. Data on telephone and telegraph systems of various countries, and preparation of special and regular reports based thereon.

[fol. 12036] Sheet No. 3

14. Preparation of periodic reports on general business conditions in the United States; graphic and narrative summaries of significant factors and developments affecting the present and future business situation; construction and maintenance, or supervision, of curves showing graphically, for the territory of The Ohio Bell Telephone Company, general business conditions in that territory.

15. Preparation and receipt of periodic reports showing changes in the cost of living in 32 cities in the United States

16. Assistance in checking budget programs.

17. Study of automobile insurance experience, resulting in specific recommendations for more economical handling.

[fol. 12037] Company Wide Case—Uprichard Exhibit 6-E

The Ohio Bell Telephone Company

List of Certain Specific Accounting Services Consisting of Letters of Advice Concerning Miscellaneous Accounting Problems Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

Years 1924 and 1925

Month	Number of Letters Received 1924	1925
January	10	10
February	3	11

Years 1924 and 1925—Continued

Month	Number of Letters Received 1924	1925
March	2	7
April	2	11
May	9	2
June	8	8
July	9	3
August	5	6
September	7	7
October	2	6
November	3	5
December	10	8
Total	70	84

[fol. 12038] COMPANY WIDE CASE, UPRICHARD EXHIBIT 6-F

Sheet No. 1

The Ohio Bell Telephone Company

Standard Forms Received by The Ohio Bell Telephone Company Without Charge from the American Telephone and Telegraph Company

Years 1924 and 1925

Report No.		Form No.	Number furnished	Total
Monthly Reports				
	No. 1	S.N. 152	600	
	" 2	153	606	
	" 3	154	614	
Supplement to	" 3	174	800	
	" 4	155	365	
	" 5	156	623	
	" 6	157	638	
	" 7	158	700	
Quarterly Report	" 7A	272	200	
	" 8	159	358	
	" 9	160	359	
Supplement to	Nos. 8 and 9	175	800	
	No. 10	161	1,650	
	" 11	162	950	
	" 12	164	2,050	
Monthly Analysis	" 12 (Sheet 1)	510-(1)	1,350	
" "	" 12 (Sheet 2)	510-(2)	1,350	
	" 13	139	600	
Monthly Analysis	" 13 (Sheet 1)	630-(1)	800	
" "	" 13 (Sheet 2)	630-(2)	800	
	" 14	167	150	
Monthly Analysis	" 15	270	600	
	" 15A	173	625	
	" 16	169	1,100	
	" 17	170	950	
	" 18	171	100	
	" 19	172	350	
	" 20C (Sheet 1)	522-(1)	750	
	" 20C (Sheet 2)	522-(2)	750	
Supplement to	" 20C	522A	1,050	
	" 21	195	100	
	" 22 (Sheet 1)	196-(1)	1,000	
	" 22 (Sheet 2)	196-(2)	1,000	
	" 22 (Sheet 3)	196-(3)	500	
	" 23 (Sheet 1)	197-(1)	350	
	" 23 (Sheet 2)	197-(2)	100	
		Carried Forward		25,688

COMPANY WIDE CASE, UPRICHARD EXHIBIT 6-F—Continued

[fol. 12039]

Sheet No. 2

Years 1924 and 1925

Report No.	Form No.	Number furnished	Total
Monthly Reports—Continued	Brought Forward		25,688
Supplement to No. 23	S.N. 565	700	
Work sheet for " 1	166-(1)	210	
" " " " 1	166-(2)	210	
" " " " 22	176-(1)	125	
" " " " 22	176-(2)	125	
" " " " 22	176-(3)	125	
B.F. " 1	318	100	
" " 1 Supplement	343	50	
" " 1C	409	600	
" " 2	319	400	
" " 3	320	1,250	
" " 4	321	1,600	
" " 5	322	400	
Amalysis " 11	442	200	
Graphic Analysis	445	12	
			6,107
Annual Statements No. 2A	277A	65	
" 20	277B	75	
" 21	277C	75	
" 22	277D	75	
" 23	277E	65	
" 24	277F	65	
" 24A	277G	65	
" 25	277H	105	
" 25A	277J	70	
Covers		65	
Analysis No. 14	581	65	
" 14	582	540	
			1,330
Employee Census Forms	D 343	120	
	D 344	40	
	D 345	8,200	
			8,360
Miscellaneous S.N. Forms	S.N. 472	500	
	473	100	
	475	25	
			625
	Carried Forward		42,110

[fol. 12040]

Sheet No. 3

	Brought Forward		42,110
Provisional Estimate Statements			
Statement A	S.N. 311	150	
" B	312	150	
" C	313	750	
" E (Sheet 1)	315	150	
" E (Sheet 2)	315	150	
" E Supplement	457	150	
" F	316	150	
" G (Sheet 1)	317	150	
" G (Sheet 2)	317	150	
" H	545	150	
Covers, Notes and Explanation		150	
			2,250
Total number furnished without charge			44,360

[fol. 12041] COMPANY WIDE CASE—UPRICHARD EXHIBIT 6-G

The Ohio Bell Telephone Company

Audit Services Received by The Ohio Bell Telephone Company from the American Telephone and Telegraph Company

Years 1924 and 1925

Year 1924:

Examination and Audit of the Accounts and Records of The Ohio Bell Telephone Company, including the issuance of Certificate of Audit.

1 man, 149 days
1 man, 156 days
1 man, 129 days

Year 1925:

Examination and Audit Work for this year now in progress and not yet completed.

[fol. 12042] COMPANY WIDE CASE—UPRICHARD EXHIBIT 13

The Ohio Bell Telephone Company

Evaluation of Certain Savings to The Ohio Bell Telephone Company Resulting from Services Received from the American Telephone and Telegraph Company

1. Accounting Stub Plan:	
Comparison of Cost of Maintaining Accounts with Subscribers under The Multi-Account Ledger Plan with The Accounting Stub Plan. Annual Saving (Uprichard Exhibit 6-H-1)	$ 82,484.05
2. Toll Billing Typewriters:	
Annual Savings from Use of Bell System Standard Typewriters (Uprichard Exhibit 6-H-2)	4,859.18
3. Audit Services:	
Annual Saving from Audit Services (Uprichard Exhibit 6-H-3)	13,000.00
Total	$100,343.23

[fol. 12043]

COMPANY WIDE CASE, UPRICHARD EXHIBIT 14

The Ohio Bell Telephone Company

Comparison of Cost of Maintaining Accounts with Subscribers Under the Multi-Account Ledger Plan with the Accounting Stub Plan

A. Saving in Labor Expense

1.	Number of employees maintaining subscribers' accounts records in December, 1920 (Last normal month under Multi-Account Ledger Plan)	131
2.	Average number of accounts, December, 1920	223,690
3.	Average number of accounts, December, 1920, per employee	1,708
4.	Average number of employees per month maintaining subscribers' accounts records during first six months of year 1925 (First normal six month period after Accounting Stub Plan was fully developed)	170
5.	Average number of accounts per month for first six mon hs of year 1925	401,893
6.	Number of employees that would be required in June, 1925, under Multi-Account Ledger Plan (Line 5 + Line 3)	235
7.	Decrease in number of employees under Accounting Stub Plan (Line 6 − Line 4)	65
8.	Average monthly salary of employees maintaining subscribers' accounts records during first six months of year 1925	$95.00
9.	Total monthly saving (Line 8 × Line 7)	6,175.00
10.	Annual saving in labor expense (Line 9 × 12 months)	74,100.00

B. Saving in House Service Expense

(Covers expense for Light, Heat, Fuel, Power, Elevator Service, etc.)

11.	Average monthly amount of House Service for first six months of year 1925	$1,007.00
12.	Average total number of employees in Revenue Accounting Department for first six months of year 1925	358
13.	Average House Service Expense per employee (Line 11 ÷ line 12)	$2.81
14.	Monthly saving in House Service Expense (Line 13 × Line 7)	$182.65
15.	Annual saving in House Service Expense (Line 14 × 12 months)	$2,191.80

C. Saving in Floor Space Expense

16.	Present average annual rate per square foot of floor space rented	$1.27
17.	Average amount of floor space required for one employee	75 sq. ft.
18.	Amount of floor space saved under Accounting Stub Plan (Line 17 × Line 7)	4,875 sq. ft.
19.	Annual saving in floor space expense (Line 16 × Line 18)	$6,192.25

D. Summary

20.	Annual Saving in Labor Expense (Line 10)	$74,100.00
21.	Annual Saving in House Service Expense (Line 15)	2,191.80
22.	Annual Saving in Floor Space Expense (Line 19)	6,192.25
23.	Total of principal annual savings under Accounting Stub Plan	$82,484.05
24.	Average number of Subscribers' Stations for year 1925	520,241
25.	Annual saving in cost per station for year 1925 (Line 23 ÷ Line 24)	$.159

[fol. 12044]

COMPANY WIDE CASE, UPRICHARD EXHIBIT 15

The Ohio Bell Telephone Company

Annual Saving from Use of Bell System Standard Toll Billing Typewriters

1. Average number of toll tickets billed per day, per Typist using old style billing typewriters, month of August, 1923	1,277	
2. Average daily wage of Typists, month of August, 1923	$3.60	
3. Cost per 1,000 toll tickets using old style billing typewriters, month of August, 1923 $\left(\frac{\$3.60}{1277} \times 1{,}000\right)$		$2.82
4. Average number of toll tickets billed per day, per Typist using new style billing machines, month of May, 1924	1,493	
5. Average daily wage of Typists, month of August, 1923	$3.60	
6. Cost per 1,000 toll tickets using new style billing typewriter $\left(\frac{\$3.60}{1493} \times 1{,}000\right)$		$2.41
7. Saving per 1,000 toll tickets ($2.82 − $2.41)		$ .41

8. Number of toll tickets billed year 1925:

January	905,603
February	924,443
March	854,282
April	975,592
May	978,215
June	1,030,936
July	965,702
August	1,051,400
September	1,046,228
October	1,048,671
November	1,041,440
December	1,028,146
Total	11,851,658

9. Annual saving—toll tickets billed 1925 $\left(\frac{11.851,658}{1,000} \times \$.41\right)$ $4,859.18

[fol. 12045] COMPANY WIDE CASE—UPRICHARD EXHIBIT 16

The Ohio Bell Telephone Company

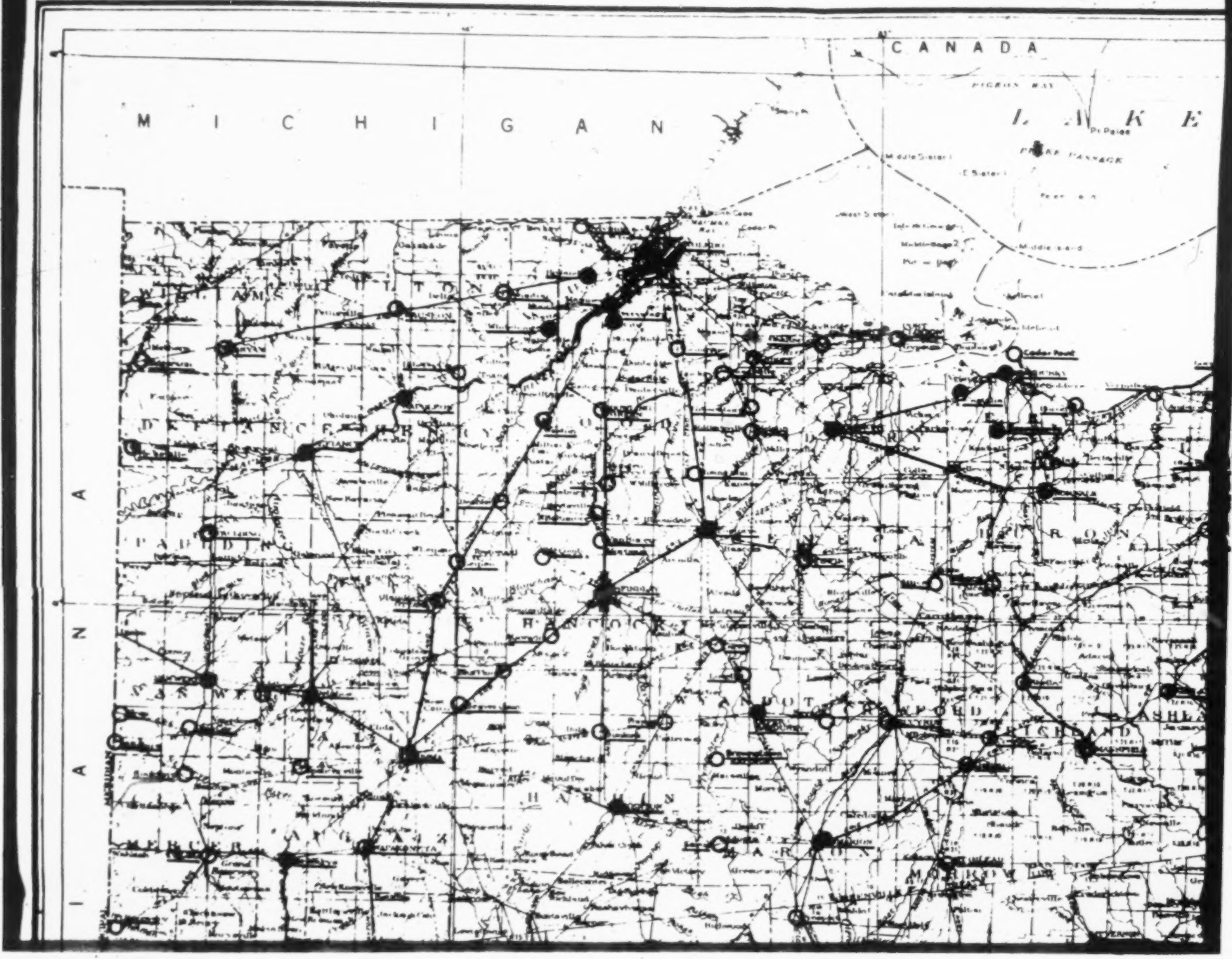
Annual Saving to The Ohio Bell Telephone Company from Audit Services Received from the American Telephone and Telegraph Company

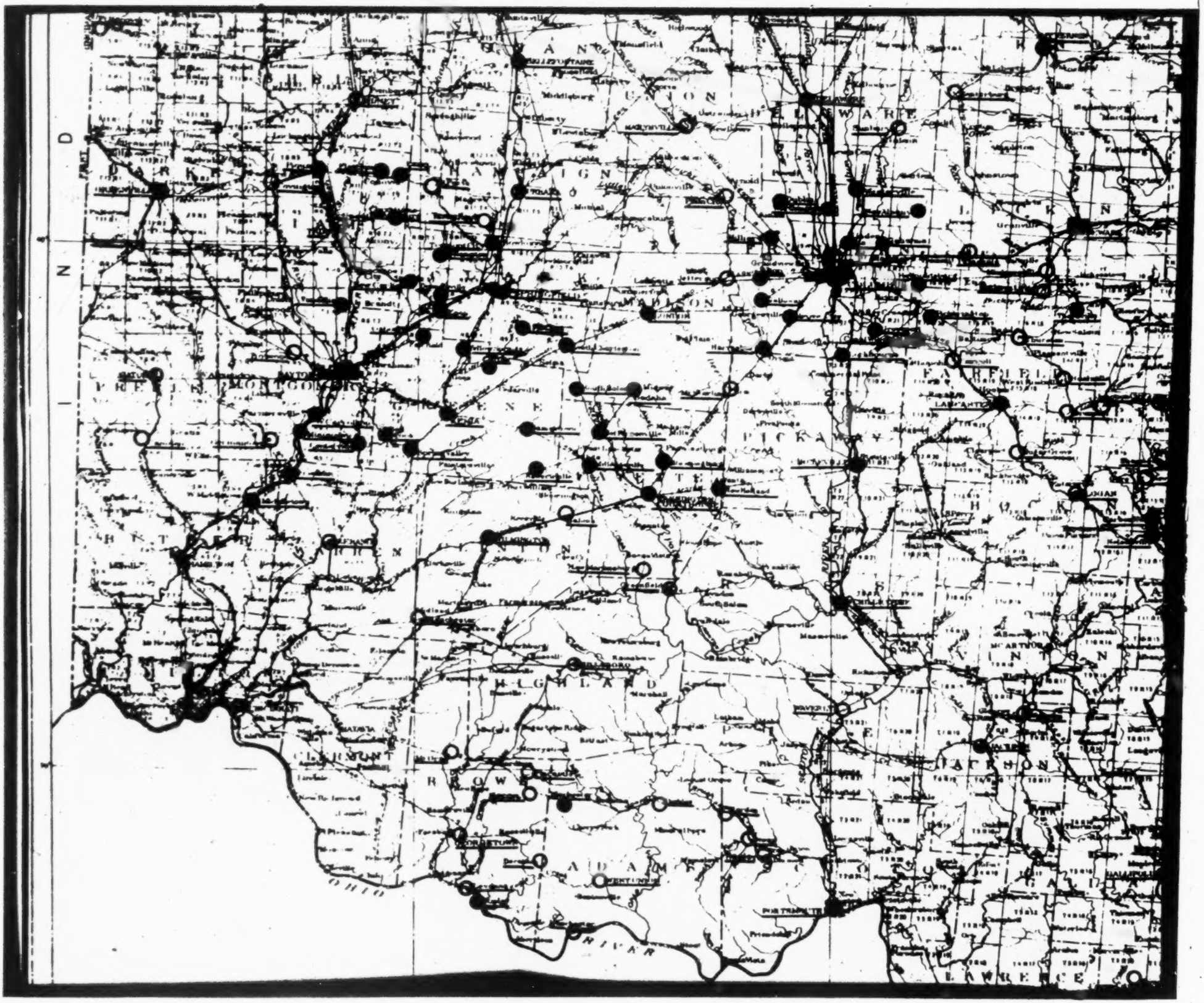
Estimated Cost of Examination and Audit of records and accounts for one year if performed by Public Accountants	$13,000.00

(Here follow 2 photos, folios 12046 and 12047)

JOHN BARTON PAYNE, SECRETARY
U. S. GEOLOGICAL SURVEY
GEORGE OTIS SMITH, DIRECTOR

COMPANY WIDE CASE-WILLIAMS EXHIBIT

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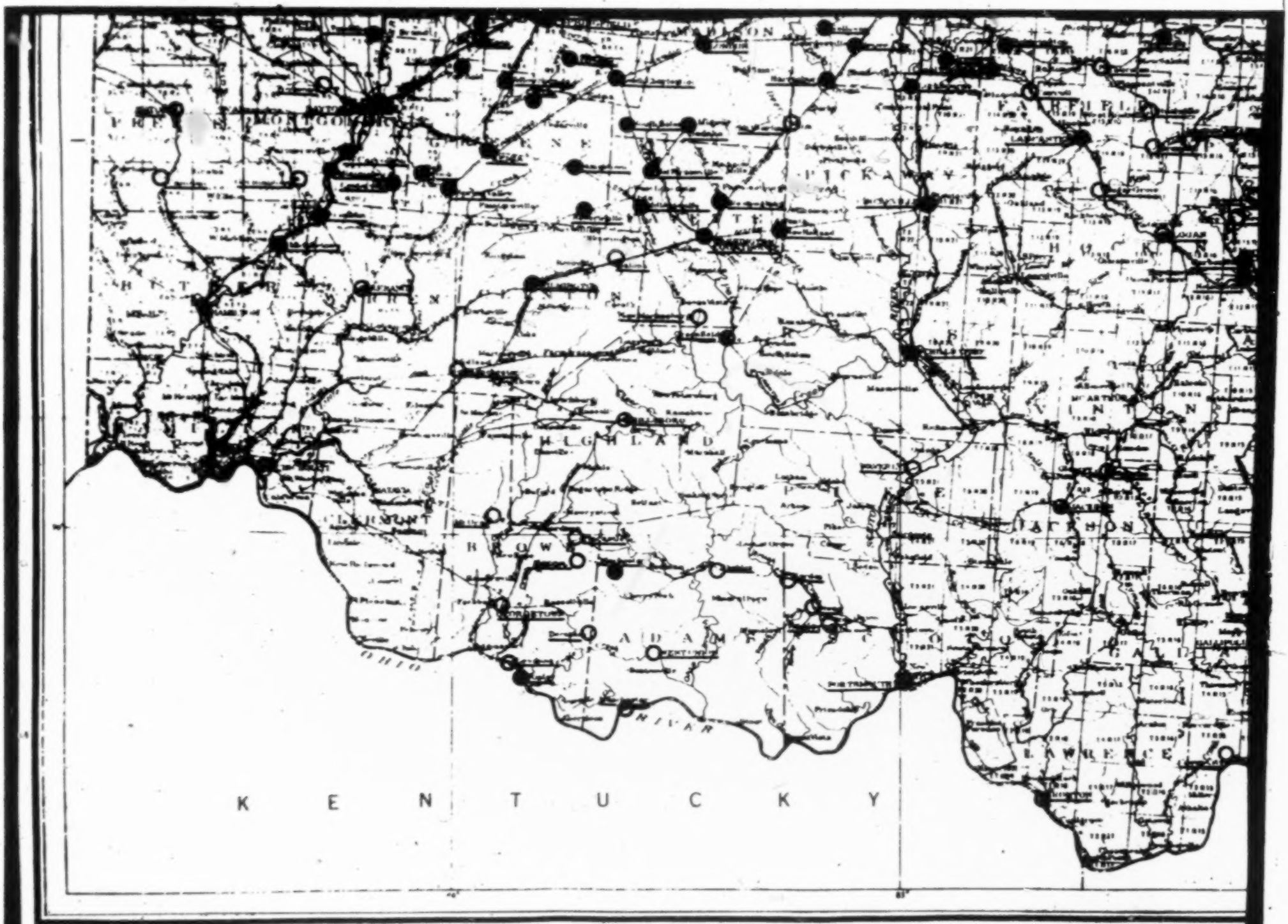
FAIRFIELD
PICKAWAY
HIGHLAND
ADAMS
LAWRENCE

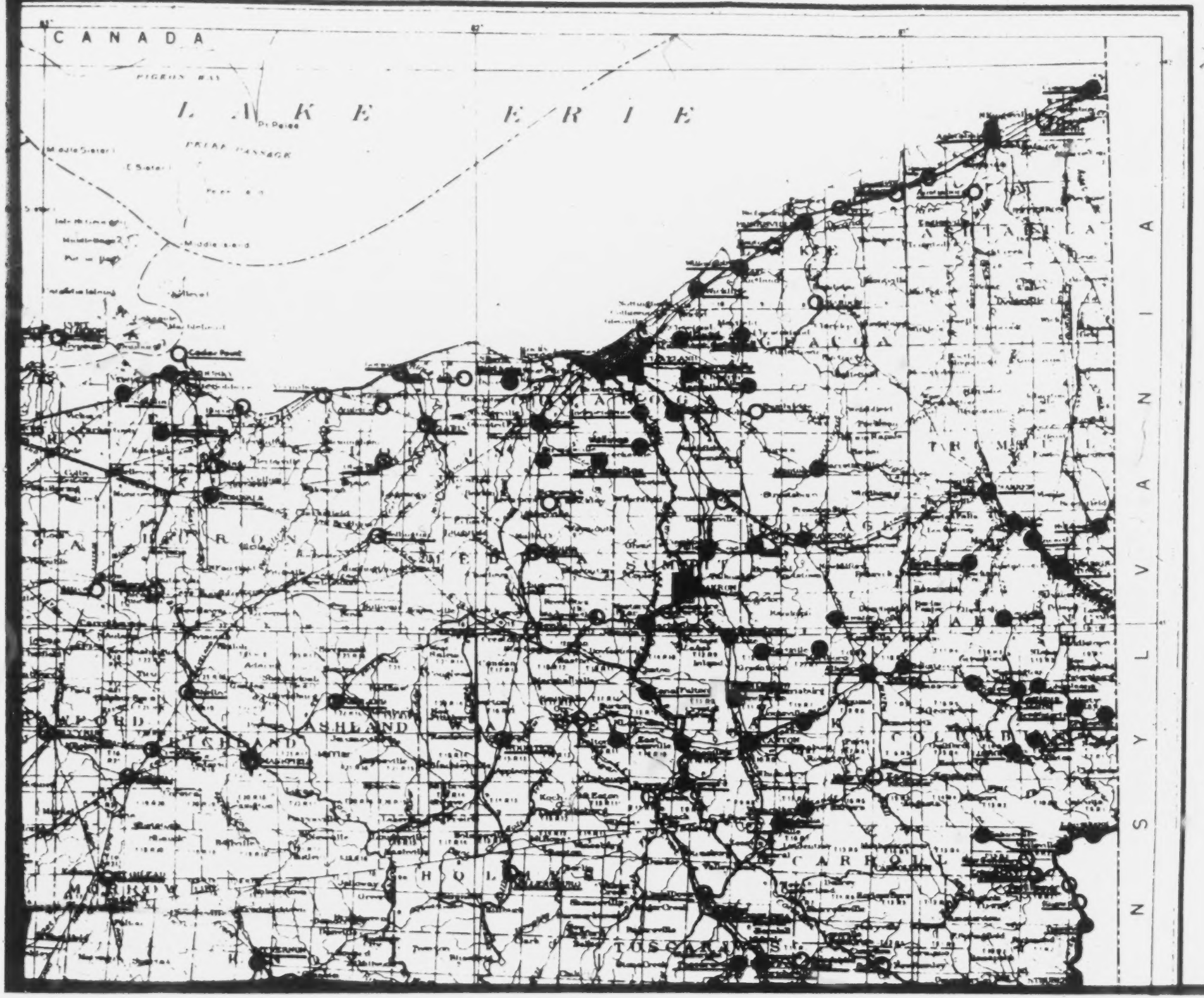


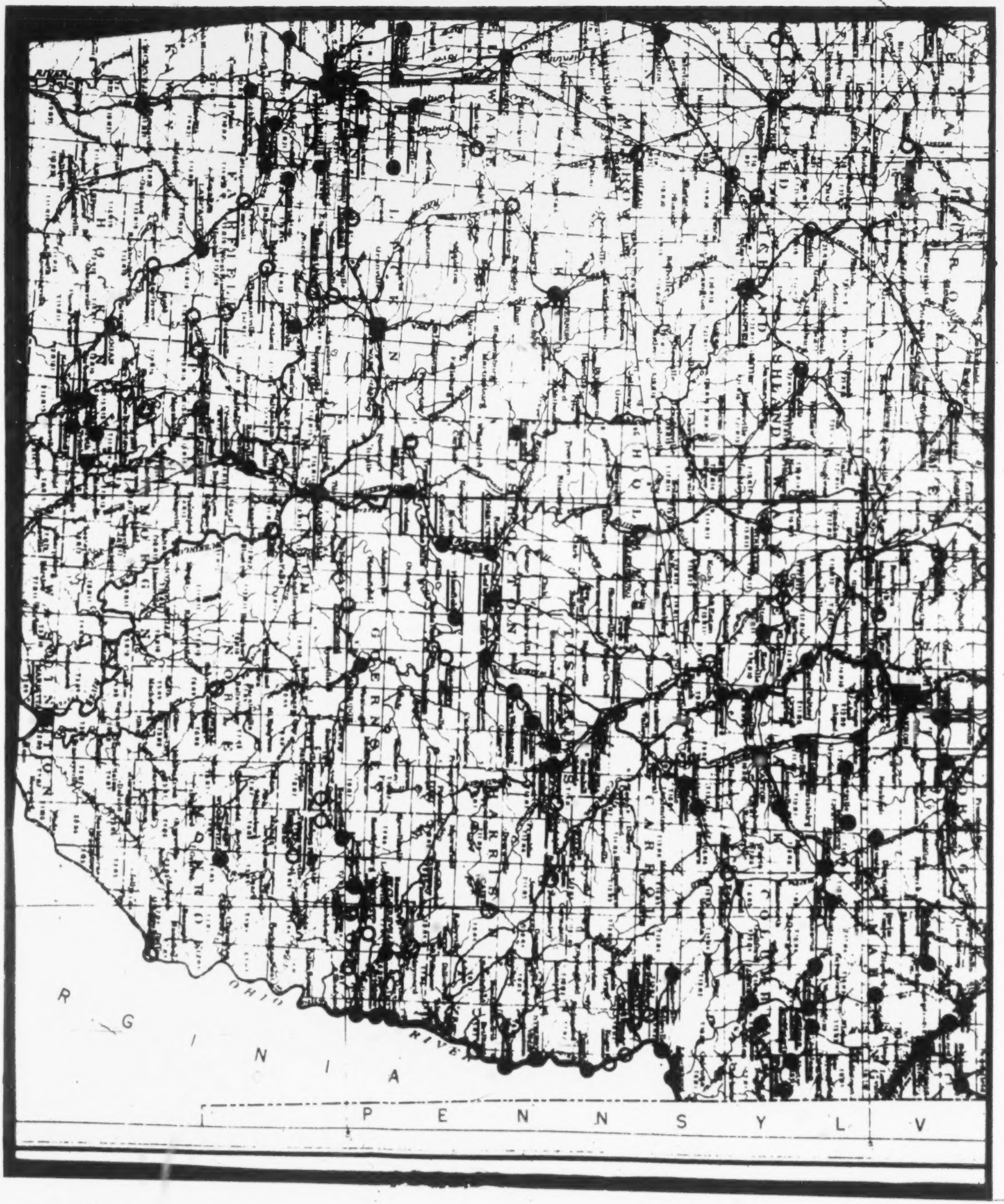
R. B. Marshall, Chief Geographer
A. F. Hassan, Cartographer
Compiled in 1910 and 1911

WIDE CASE-WILLIAMS EXHIBIT No. 1

OHIO

12046

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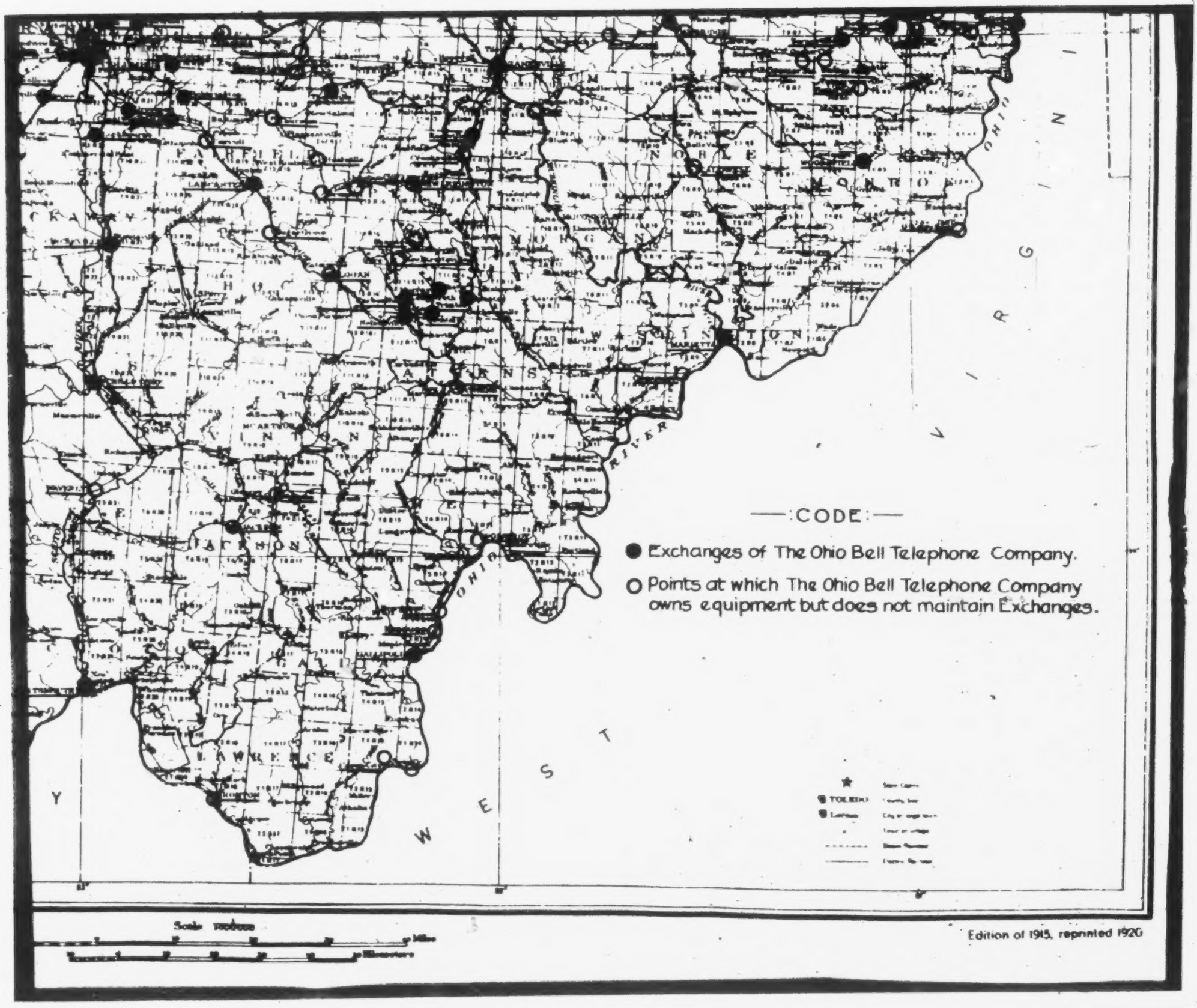
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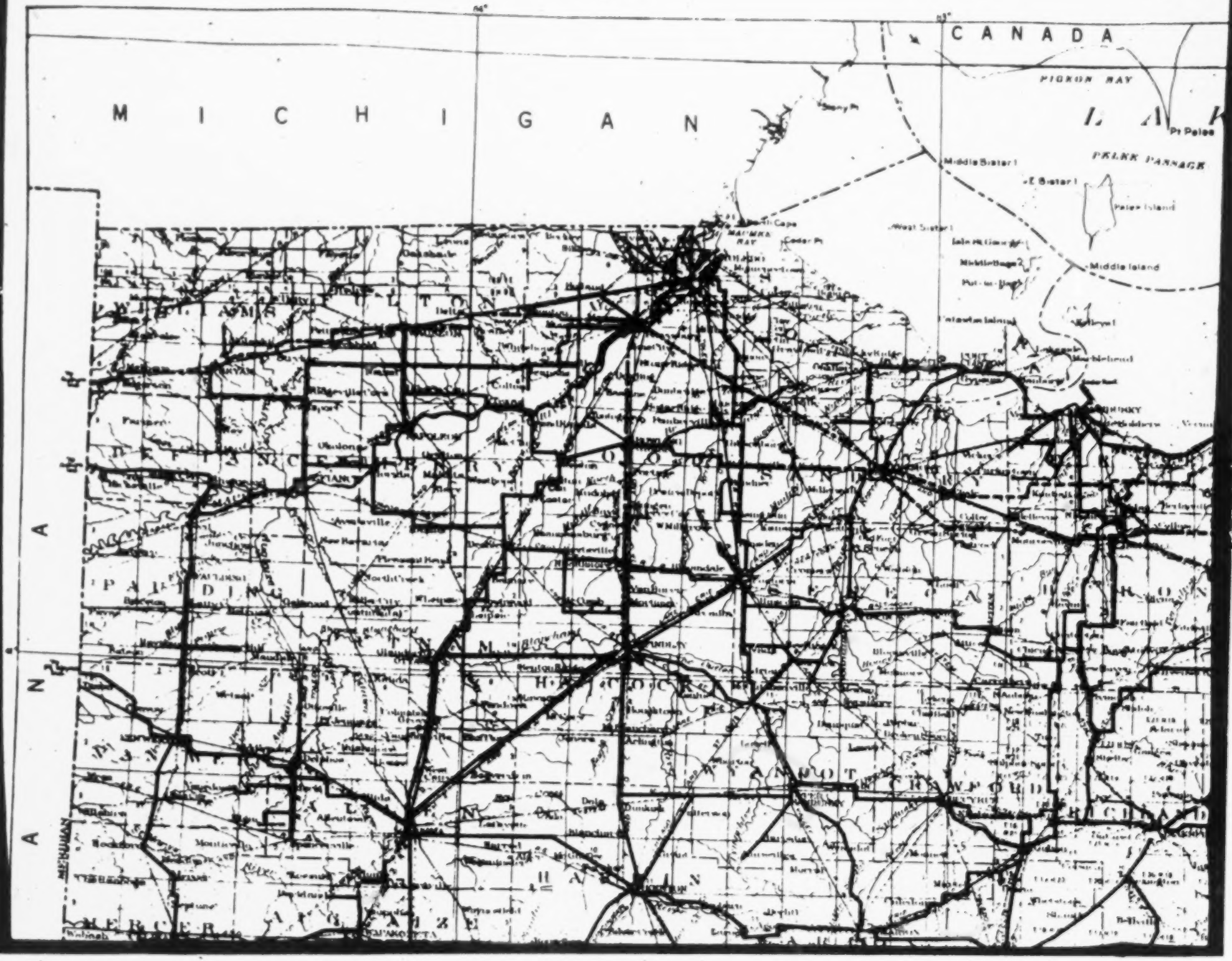
● Exchanges of The Ohio Bell Telephone Company.
○ Points at which The Ohio Bell Telephone Company owns equipment but does not maintain Exchanges.
Scale reduced
Edition of 1915, reprinted 1920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MICHIGAN
PIGEON BAY
PELEE PASSAGE
Pt Pelee
Middle Sister I
E Sister I
Middle Island
West Sister I
Cedar Pt
Stony Pt
WILLIAMS
FULTON
DEFIANCE
HENRY
WOOD
SANDUSKY
SENECA
HURON
PAULDING
PUTNAM
HANCOCK
WYANDOT
CRAWFORD
RICHLAND
ALLEN
HARDIN
MERCER
AUGLAIZE
FINDLAY
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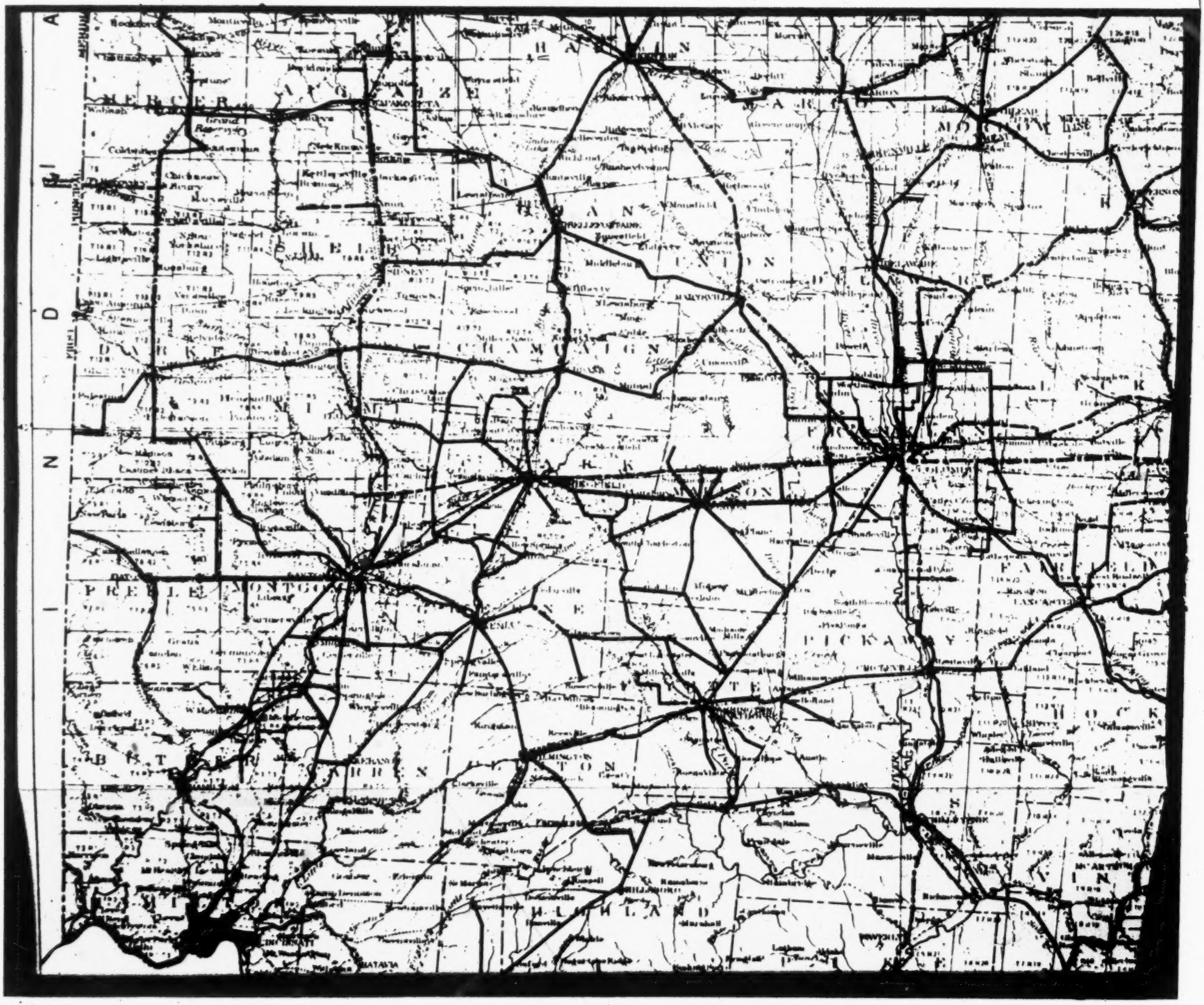

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AUGLAIZE
HARDIN
MARION
MORROW
SHELBY
UNION
DELAWARE
DARKE
CHAMPAIGN
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MADISON
FRANKLIN
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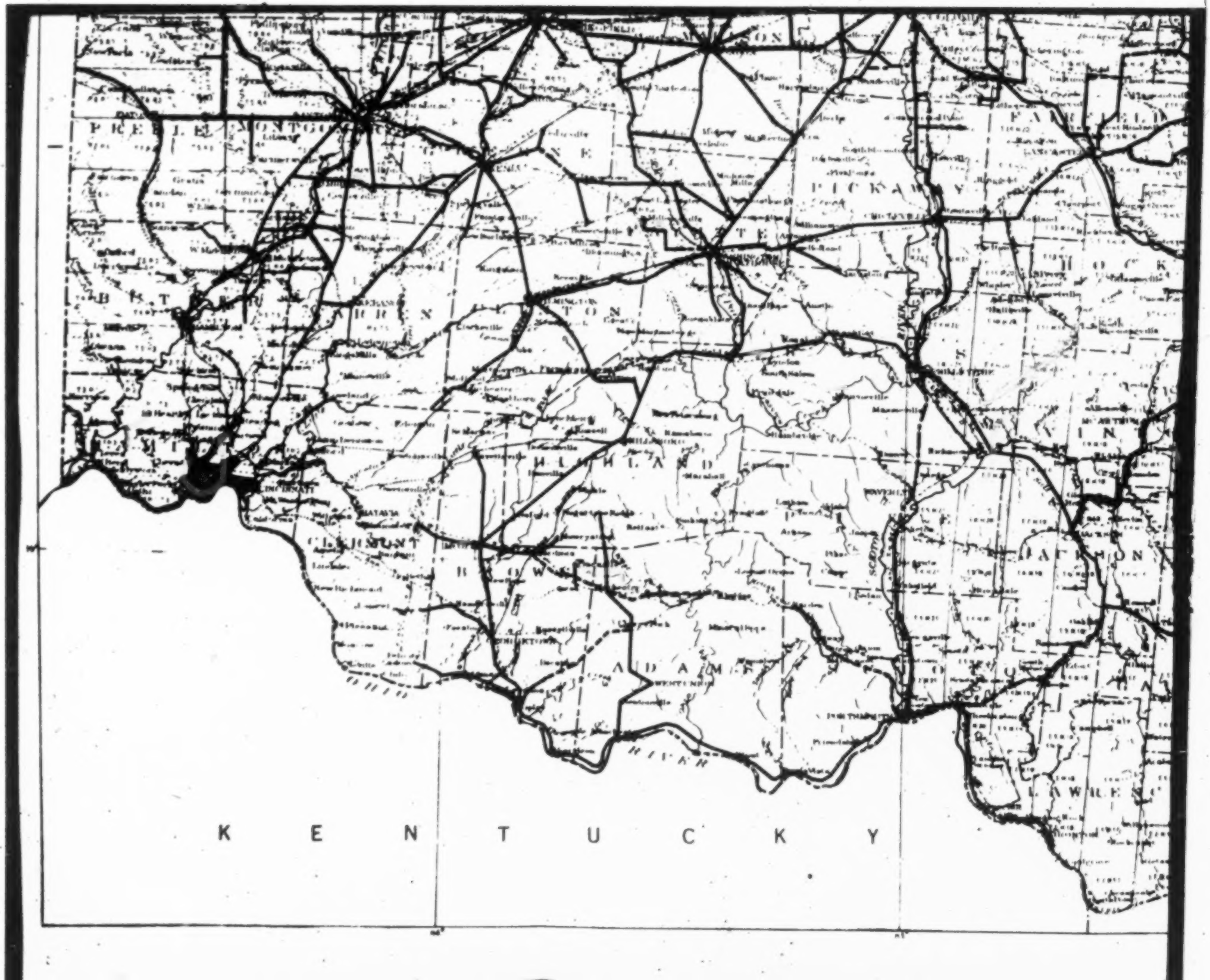
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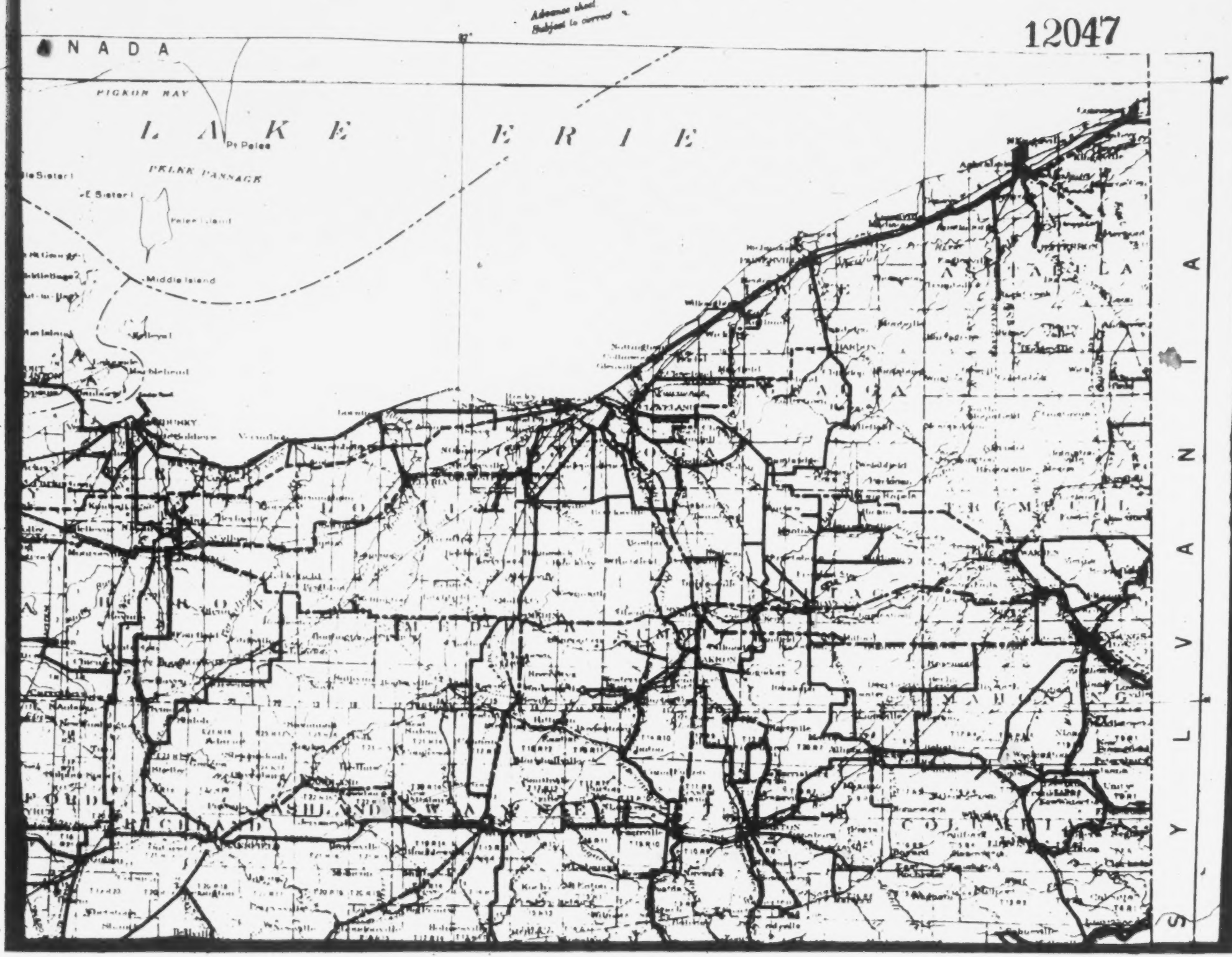
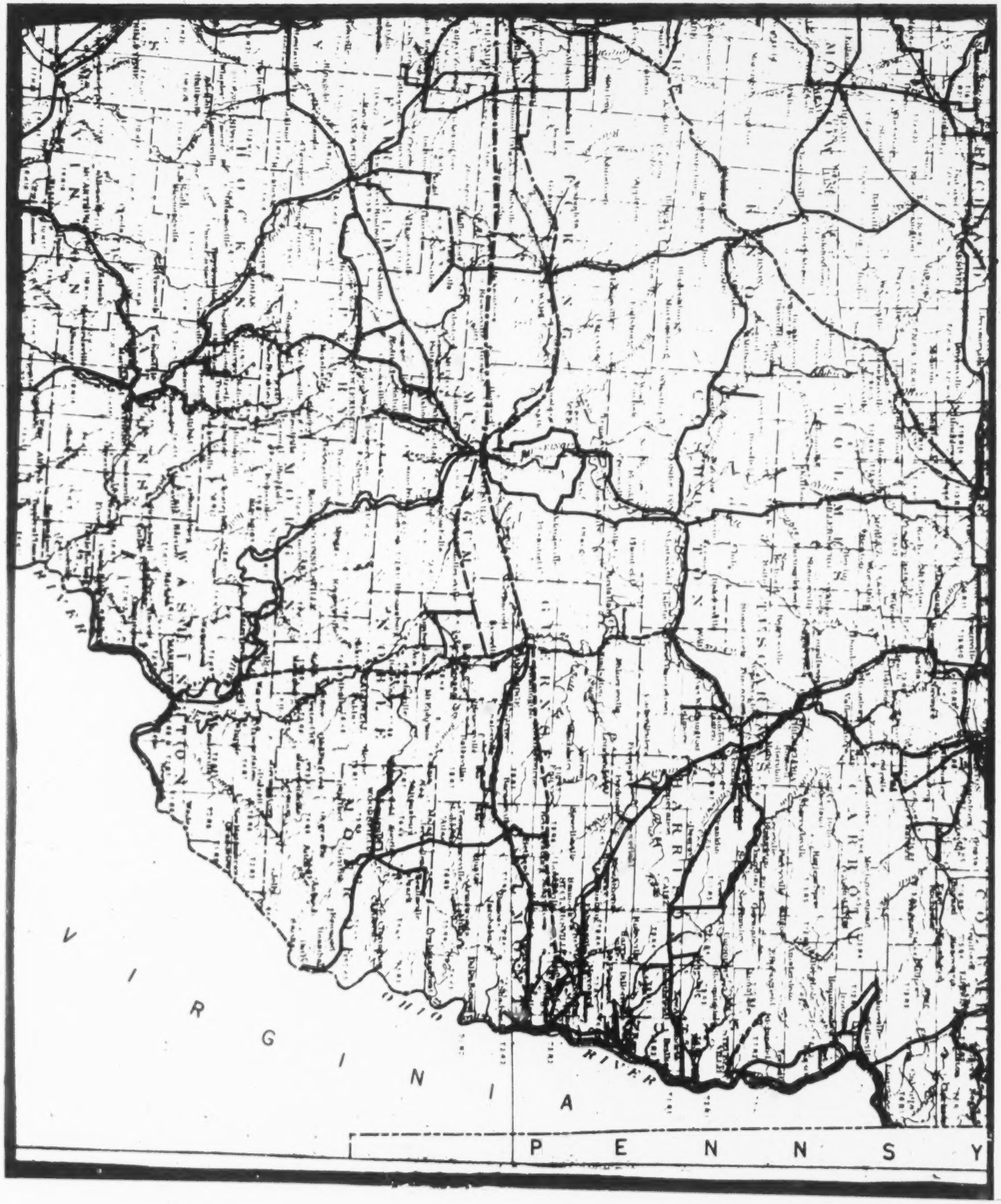
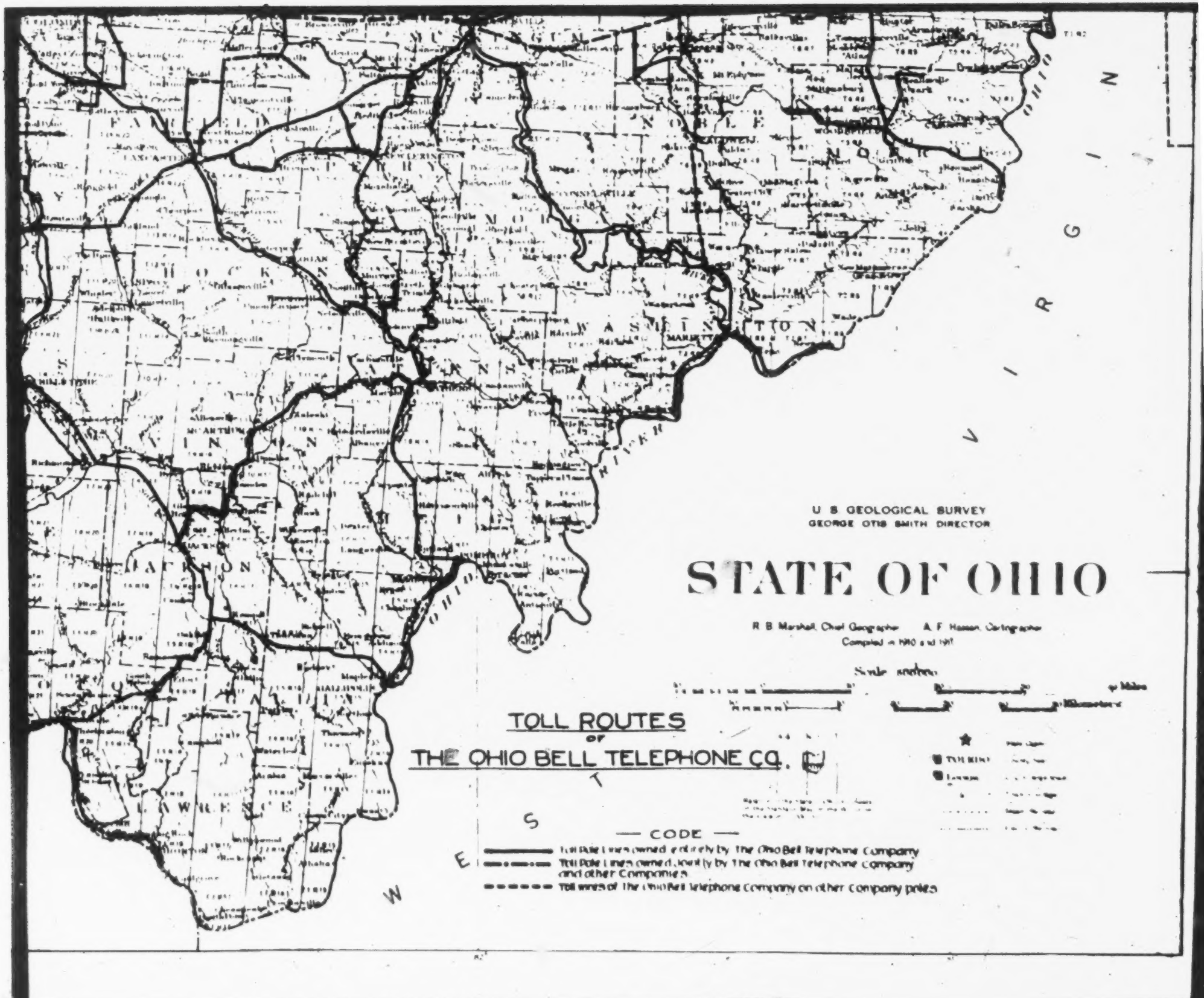
CASE - WILLIAMS EXHIBIT - 2

12047




VIRGINIA
PENNSY


U S GEOLOGICAL SURVEY
GEORGE OTIS SMITH DIRECTOR
STATE OF OHIO
R B Marshall, Chief Geographer
A F Hassan, Cartographer
Compiled in 1910 and 1911
TOLL ROUTES
OF
THE OHIO BELL TELEPHONE CO.
— CODE —
Toll Pole Lines owned entirely by The Ohio Bell Telephone Company
Toll Pole Lines owned jointly by The Ohio Bell Telephone Company and other Companies
Toll wires of The Ohio Bell Telephone Company on other Company poles
WEST VIRGIN
OHIO RIVER
FAIRFIELD
HOCKING
MORGAN
NOBLE
MORROW
WASHINGTON
MARIETTA
JACKSON
LAWRENCE
MCARTHUR
TOLEDO

[fol. 12048] COMPANY WIDE CASE—WILLIAMS EXHIBIT 3-A

* * * * * * *

Pages 198 and 199

Company Wide Inventory

4—Distributing System

4-M—Right of Way—Acct. 207

The uniform System of Accounts for Telephone Companies, as prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, Account 207, page 37, requires that right of way shall be included in the capital accounts and property values of a telephone company as follows:

"This account should include the cost of all land and interest in land acquired for the location of telephone wires, cables, pole lines, and conduits; salaries and expenses of right-of-way agents; expenses of appraisals and of juries, commissioners, or arbitrators in condemnation cases; real estate broker's commissions; cost of plats, abstracts, notarial fees, examination of title, recording deeds, etc."

Expenditures for the item of right of way include payments, labor costs, and all other expenses necessary for:

(a) Trimming trees on account of telephone wires and cables, both within and without municipalities.

(b) Preparation and filing of plans for and negotiations with City Engineers in connection with street opening permits for conduits, manholes and subsidiary pipes within municipalities.

(c) Securing permits from property owners for overhanging cross-arms and cable terminals within and without municipalities.

(d) Securing permits for relocation of poles and additional anchors and guys in connection with private and public garages and other buildings within municipalities.

(e) Securing permits for the attachment of interior block wires and cables to buildings within municipalities.

(f) Preparation and filing of plans for and negotiations with Superintendents of Police, Fire and Telegraph Sys-

tems in connection with aerial construction within municipalities.

[fol. 12049] (g) Securing permits from property owners to place poles, anchors and guys through public and private property within municipalities.

(h) Preparation and filing of plans for and negotiations with State Highway Department in connection with placing of poles, anchors, guys, H fixtures, and braces, on toll and rural lines outside of municipalities.

(i) Securing permits from property owners to place items named in (h) above through public and private property outside of municipalities.

(j) Preparation and filing of plans and negotiations with State Highway Department for location of items named in (h) above in connection with road improvements outside of municipalities.

(k) Securing permits from property owners to place items named in (h) above through public and private property in connection with road improvements outside of municipalities.

(l) More particularly: All payments, labor costs and all other expenses for securing permission and rights to place 685,620 poles, 83,039 anchors, 174,324 miles of aerial wire, 16,847,535 feet of aerial cable, 7,914,299 feet of underground cable, 9878 feet of submarine cable, 3,227,603 trench feet of underground conduit, 175,487 feet of block cable, 2,492,400 feet of block wire and 374,480 feet of house cable, on, along, through and within private or public property in the State of Ohio, as of June 30, 1924.

* * * * * * * *

[fol. 12050] COMPANY WIDE CASE—WILLIAMS EXHIBIT 3-B

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Pages 140 to 148

Company Wide Inventory

Omissions

The item of omissions covers all items omitted from the inventory, whether inadvertantly or intentionally.

Typical items of frequently omitted plant are as follows:

Land:

(1) Cost of title searches and opinions.
(2) Removal of previously existing structures.
(3) Sewer assessments.
(4) Purchasing, abstracting and recording fees.

Buildings:

(1) Electric light wiring and conduit runs.
(2) City permits and inspection charges.
(3) Water and gas meters purchased.
(4) Flag staffs.
(5) Filling in and leveling land.
(6) Fences and sidewalks.
(7) Placing trees, shrubbery and sod.

Central Office Equipment:

(1) Furniture, linoleum, rugs, jumper wire reels, rolling ladders, electric lights on switch boards.
(2) Extra transportation charges necessary by reason of replacement of damaged material and supplies.
(3) Redecoration and repainting of operating rooms, hallways and terminal rooms after installation of equipment.
(4) Protection to walls and floors to prevent injury during installation of equipment.
(5) Building temporary floors and scaffolding during installation of equipment.
(6) Expense in connection with removing and replacing windows and doors to permit placing of equipment in standard sized units.
(7) Running temporary electric light wiring.
(8) Storage or demurrage charges on equipment pending completion of building or installation of other equipment.

Station Equipment:

(1) Breakage in transportation.
(2) Loss of material and equipment.
(3) Omission of extension bells, switches, push buttons, buzzers, concealed wires and concealed cables.

[fol. 12051] Pole Lines:

(1) Lost, stolen and damaged material.
(2) Omission of stenciling, guy wires, concrete founda-

tions, brackets, painting, creosoted butts and isolated poles and pole lines.

Aerial Cable:

(1) Lost and stolen material.
(2) Omission of part of length of cable due to sag.
(3) Omission of stenciling on terminals.
(4) Replacement of or repairs to cable during construction, due to malicious damage.
(5) Omission of crossing guards, tree guards, grounds and bonds.

Aerial Wire:

(1) Loss, theft or breakage of wire, insulators, pins and knobs.
(2) Omission of part of length of wire due to sag.
(3) Omission of isolated spans of wire or wire on foreign company poles.

Underground Conduit:

(1) Loss of material.
(2) Omission of conduit castings, conduit plugs, steps, sumps, sewer connections and hangers in manholes.
(3) Omission of timber used for shoring.
(4) Omission of part of conduit length, due to changes in grade and due to changes in direction on subsidiary runs.
(5) Omissions of complete concrete encasement or timber protection for conduit which cannot always be ascertained.

Underground Cable:

(1) Omission of number tags, bonds and stubs, sometimes due to manholes being full of water.

In addition to the typical items of omissions enumerated above, there appears below a specific list of omissions, discovered by rechecks subsequent to the inventory dates in the State of Ohio.

Acct. 212—Buildings:

Columbus Exchange
Sidewalks, fences, grading, shrubbery, sodding and crushed stone surfaces.
[fol. 12052] Crestline Toll Office
Sidewalks, fence, grading and sodding.

Dayton Exchange
Sidewalks, fences, grading, sodding and crushed stone surfaces.
Findlay Exchange
Sidewalk, fence, grading, sodding and garage.
Sandusky Exchange
Sidewalk, fence, grading, sodding, driveway and garage.
Springfield Exchange
Sidewalk, grading and brick paving in rear building.
Toledo Exchange
Fences, grading, sodding, and shed.
Zanesville Exchange
Sidewalks, fence, garage and storeroom.

Acct. 221—Central Office Telephone Equipment:

Bellaire Exchange
Central office ground.
Canton Exchange
Subscribers multiple in first section.
Out trunk multiple in first section.
Rural cord circuits in first section.
Auxiliary circuits in first section.
Columbus Exchange
Connectors, Automatic exchanges.
East Liverpool Exchange
Central office ground.
Piqua Exchange
Plugging up lines.
Operators test circuits.
Wire chiefs test cords.
Signal cabinet.
Relay rack bay.
Steubenville Exchange
Central office ground.

[fol. 12053] Account 233—Interior Block Wires:

Toledo Exchange
Block wires.

Account 234—Private Branch Exchanges:

Akron Exchange
Private branch exchange switchboards.
Youngstown Exchange
Private branch exchange switchboards.

Account 235—Booths and Special Fittings:

Akron Exchange
Booths and fittings.
Lancaster Exchange
Booths and fittings.
Nelsonville Exchange
Booths and fittings.

Account 241—Exchange Pole Lines:

Akron Exchange
Rock digging.
Dayton Exchange
Poles, anchors, guys, crossarms, brackets and rock digging.
Findlay Exchange
Rock digging.
Lancaster
Poles, anchors, guys, crossarms and brackets.
London Exchange
Poles.
Nelsonville Exchange
Rock digging.
Ripley Exchange
Rock digging.
Upper Sandusky Exchange
Poles, anchors, guys and brackets.
[fol. 12054] Washington C. H. Exchange
Poles, anchors, guys and brackets.
Youngstown Exchange
Rock digging.
Zanesville Exchange
Poles, anchors, guys, crossarms, brackets and rock digging.

Account 242—Exchange Aerial Cable:

Additional length due to cable sag in all exchanges having this class of property.
Bellaire Exchange
Cable, splicing, messenger and loading pot.

Account 243—Exchange Aerial Wire:

Dayton Exchange
Line wire, drop wire and bridle wire.

Lancaster Exchange
Line wire.
Upper Sandusky Exchange
Line wire and drop wire.
Washington C. H. Exchange
Line wire and drop wire.
Zanesville Exchange
Line wire.

Account 244—Exchange Underground Conduit:

Akron Exchange
Conduit and manholes.
Alliance Exchange
Conduit and manholes.
Dayton Exchange
Conduit and manholes; complete encasement on conduit.

[fol. 12055] Account 245—Exchange Underground Cable:

Akron Exchange
Terminating cable on main frame.
Barberton Exchange
Terminating cable on main frame.
Columbus Exchange
House cable.
Dayton Exchange
House cable.
Massillon Exchange
House cable and subsidiary cable.
Toledo Exchange
Block cable, house cable and cable terminals.

Account 246—Exchange Submarine Cable:

Toledo Exchange
Cable.

Account 251—Toll Pole Lines:

Akron-Massillon toll lead.
Poles, anchors and guys.

Account 252—Toll Aerial Cable:

Akron-Massillon Toll Cable
Cable, splicing, messenger, terminals, and loading pots.
Mingo Junction
Cable splicing, messenger and terminals.

Account 255—Toll Underground Cable:

Akron-Massillon Toll Cable
Cable, splicing and load pots.

Account 264—General Stable and Garage Equipment:

Canal Winchester Exchange
Automobile.
Hubbard Exchange
Automobile.

[fol. 12056] Omissions, of which the foregoing are typical, occur because:

(1) An inventory which is 100% correct or complete is a practical impossibility.

(2) As a general rule, the expense of attempting an absolutely complete inventory is not justified by the amount of property thereby added.

(3) Special re-checks of inventories made in the past have invariably disclosed omissions of sufficient importance to require a material allowance therefor.

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[fol. 12057] Company Wide Inventory

Engineering

Expenditures on account of Engineering are constantly experienced by The Ohio Bell Telephone Company throughout the territory served by it. Such engineering includes the work of preparing the necessary plans and specifications for the property as a whole, commencing with the preliminary survey therefor and including also the detailed plans and specifications for each department, whether plant, traffic or commercial, and for each step and stage in the progress of the property's construction. Such engineering is necessarily of permanent value to the undertaking and is essential to economy and efficiency in the construction and operation of the property.

The following is a partial list of the different kinds and classes of engineering work necessary to the construction of the property:

(a) Supervisory or consulting engineering.
(b) Building and architectural engineering.

(c) Commercial engineering.
(d) Plant design and engineering.
(e) Traffic engineering.
(f) Equipment design and engineering.
(g) Cost engineering.
(h) Fundamental plan engineering.
(i) Materials and Methods engineering.
(j) Toll plant design and engineering.
(k) Transmission and Protection engineering.
(l) Trunk line engineering.
(m) Rate structure engineering.

Each of these engineering classifications requires the attentic[illegible]ngineers qualified respectively, for the particular work called for by the classification, together with assistants, draftsmen, surveyors, inspectors, clerks, stenogra- [fol. 12058] phers and typists. They also require expenditures for rent, heat, light, postage, express charges, repairs to offices, traveling expenses, blue prints, plans, stationery and house service and kindred items.

The Uniform System of Accounts for Telephone Companies, prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, requires that Engineering shall be included in the capital accounts and property values of a telephone company, as follows: Page 43, Account No. 271.

"Engineering and Superintendence"

"This account should include all expenditures for services and expenses of engineers, draftsmen, and superintendents employed on preliminary and construction work when the expenditures cannot be assigned to specific construction accounts."

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The Ohio Bell Telephone Company—Company Wide Appraisal

VOLUME 1

Filed Jan. 12, 1926. Public Utilities Commission of Ohio

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL
June 30, 1925.

I N D E X

VOLUME I

1. LAND

1-A. Miscellaneous Investments - Acct. 111	Page 1 to Page 3 incl.
1-B. Land - Acct. 211	Page 4 to Page 17 incl.

2. BUILDINGS

2-A - Miscellaneous Investments - Acct. 111	Page 18 to Page 22 incl.
2-B - Buildings - Acct. 212	Page 23 to Page 43 incl.

3. CENTRAL OFFICE EQUIPMENT

3- Summary	Page 43-A
3-A - Central Office Telephone Equipment - Acct. 221	Page 44 to Page 324 incl.
3-B - Other Equipment of Central Office - Acct. 222.	Page 325 to Page 354 incl.

VOLUME 2

4. DISTRIBUTING SYSTEM

4 Summary	Page 1
4-A - Exchange Pole Lines - Acct. 241	Page 2
4-B - Exchange Aerial Cable - Acct. 242	Page 3 to Page 8 incl.
4-C - Exchange Aerial Wire - Acct. 243	Page 9 to Page 10 incl.
4-D - Exchange Underground Conduit - Acct. 244	Page 11 to Page 44 incl.
4-E - Exchange Underground Cable - Acct. 245	Page 45 to Page 61 incl.
4-F - Exchange Submarine Cable - Acct. 246	Page 62
4-G - Toll Pole Lines - Acct. 251	Page 63.
4-H - Toll Aerial Cable - Acct. 252	Page 64 to Page 70 incl.
4-I - Toll Aerial Wire - Acct. 253	Page 71 to Page 72 incl.
4-J - Toll Underground Conduit - Acct. 254	Page 73
4-K - Toll Underground Cable - Acct. 255	Page 74 to Page 84 incl.
4-L - Toll Submarine Cable - Acct. 256	Page 85
4-M - Right of Way - Acct. 207	Page 86 to Page 87 incl.

5. STATION EQUIPMENT

5- Summary	Page 88
5-A - Station Apparatus - Acct. 231	Page 89
5-B - Station Installations - Acct. 232	Page 90
5-C - Interior Block Wires - Acct. 233	Page 91
5-D - Private Branch Exchanges - Acct. 234	Page 92 to Page 254 incl.
5-E - Booths and Special Fittings - Acct. 235	Page 255

VOLUME 3

7. FURNITURE AND FIXTURES
7. Office Furniture and Fixtures - Acct. 261 — Page 1 to Page 18 incl.

8. TOOLS, IMPLEMENTS AND STORE EQUIPMENT
8- Summary — Page 19
8-A - General Store Equipment - Acct. 263 — Page 20 to Page 24 incl.
8-B - General Tools and Implements - Acct. 265 — Page 25 to Page 101 incl

9. STABLE AND GARAGE EQUIPMENT
9. General Stable and Garage Equipment - Acct. 264 — Page 102 to Page 109 inc

OMISSIONS — Page 110 to Page 116 inc

ENGINEERING
Engineering and Superintendence - Acct. 271 — Page 117 to Page 118 inc

GENERAL EXPENSE
Law Expenditures During Construction - Acct. 272
Miscellaneous Construction Expenditures - Acct. 274 — Page 119 to Page 120 inc

TAXES
Taxes During Construction - Acct. 273 — Page 121

INTEREST
Interest During Construction - Acct. 268 — Page 122 to Page 123 inc

10. WORKING CAPITAL
10-A. Cash and Working Funds
10-B. Material and Supplies — Page 124 to Page 125 inc

MISCELLANEOUS CONSTRUCTION EXPENDITURES — Page 126.

CONSTRUCTION WORK IN PROGRESS — Page 127.

COST OF ESTABLISHING BUSINESS — Page 128.

COMPANY WIDE APPRAISAL

1 - LAND

1-A - Miscellaneous Investments - Account 111

Item	Unit	Quantity	Reproduction Cost New
Akron			
Parcel No. 1			
Located at No. 29 E. Long St., being 32 ft. front on E. Long St. and 110 ft. deep.			
To be disposed of	Parcel	1	$ 1,854.00
Parcel No. 2			
Located at No. 23 So. Highland Ave., being 50 ft. front on So. Highland Ave. and 141.3 ft. deep.			
To be disposed of	"	1	2,948.00
Alliance			
Parcel No. 1			
Located at No. 340 East Market St., being 55.02 ft. front on E. Market St. and 109.59 ft. deep.			
To be disposed of	"	1	19,074.00
Barberton			
Parcel No. 1			
Located at Nos. 421-423 N. Second St., being 46 ft. front on N. Second St., and 100 ft. deep.			
To be disposed of	"	1	10,868.00
Canton			
Parcel No. 1			
Located at No. 1306 Court Ave., S. W., being 15 ft. front on Court Ave., S.W. and 25 ft. deep.			
To be disposed of	"	1	233.00
Parcel No. 2			
Located at Richard Pl. and High Ave., N.W., being 15 ft. front on Richard Pl. and 22 ft. deep.			
To be disposed of	"	1	233.00
Parcel No. 3			
Located at No. 122 Reno Ct., S. W., being 15 ft. front on Reno Ct., S.W., by 90 ft. deep.			
To be disposed of	"	1	233.00

COMPANY WIDE APPRAISAL

1 - LAND

1-A - Miscellaneous Investments - Account 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Canton (Cont'd)			
Parcel No. 4			
Located at Economy Ct. and Second St., S.E., being about 10 ft. wide at its west end, 25 ft. front on Second St., S.E., about 20 ft. wide at its east end, and about 27 ft. along Economy Ct. S.E.			
To be disposed of	Parcel	1	$ 233.00
Parcel No. 5			
Located in rear of No. 1629 Twelfth St., N. E., being 25 ft. front on alley and 15 ft. deep.			
To be disposed of	"	1	233.00
Clevoland			
Parcel No. 1			
Located at Nos. 1908-1920 Walton Ave., being 137 ft. front on Walton Ave., the westerly 66 ft. having a depth of 84.2 ft. and the easterly 71 ft. having a depth of 85 ft.			
To be disposed of	"	1	17,729.00
Crestline			
Parcel No. 1			
Located on the corner of N. East St. and Big Four R.R., being 216 ft. front on N. East St. and 194 ft. deep.			
To be disposed of	"	1	555.00
Dayton			
Parcel No. 1			
Located at No. 12 So. Philadelphia St., being 20 ft. front on So. Philadelphia St. and 40 ft. deep.			
To be disposed of	"	1	1,116.00
Thompsons Corners			
Parcel No. 1			
Located at the N. E. Corner of Payne Ave. and Graham Rd., Stowe Twp., Summit county, being 82.25 ft. front on Payne Ave. and 130.79 ft. deep.			
To be disposed of	"	1	1,116.00

COMPANY WIDE APPRAISAL

1 - LAND

1-A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Toledo			
Parcel No. 1			
Located in rear of No. 22 Columbia St., being the east 78.4 ft. of lots 51 and 52 in the Marietta Addition, the southerly 50 ft. of lot 50 in the Marietta Addition except the west 80 ft. thereof, and the north 25.5 ft. of the west 38.4 ft. of the east 78.4 ft. of Lot 53 in the Marietta Addition. To be disposed of.	Parcel	1	$ 5,111.00
Parcel No. 2			
Located at No. 1335 Palmwood Ave., being 46.2 ft. front on Palmwood Ave. and 115.07 ft. deep. To be disposed of	"	1	2,260.00
TOTAL - Account 111, Miscellaneous Investments - Land			$ 63,796.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211

Item	Unit	Quantity	Reproduction Cost New
Akron			
Parcel No. 1			
Located at Nos. 72-76 So. High St., being 100.92 ft. front on High Street and 115.5 ft. deep. Used for Main and Portage central office building	Parcel	1	$ 200,000.00
Parcel No. 2			
Located at Nos. 82-94 So. High St., being 40 ft. front on So. High St. and 115.5 ft. deep. Used for Traffic, Commercial and Plant office building	"	1	80,000.00
Barberton			
Parcel No. 1			
Located at No. 401 E. Park St., being 22.6 ft. front on E. Park St., 240 ft. deep along First St. and 78.5 ft. wide in rear along alley. Used for Main Central office building	"	1	4,000.00
Bellaire			
Parcel No. 1			
Located at No. 3337 Guernsey St., being 33 ft. front on Guernsey St. and 102.5 foot deep. Used for Main central office building	"	1	6,600.00
Berea			
Parcel No. 1			
Located at No. 33 Bridge St., being 25 ft. front on Bridge St. and 72.06 ft. deep. Used for Main central office building	"	1	2,000.00
Canton			
Parcel No. 1			
Located at No. 223 Cleveland Ave., S.W., being 25 ft. front on Cleveland Ave. and 200 ft. deep. Used for Hemlock central office building	"	1	35,000.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Canton (Cont'd)			
Parcel No. 2			
Located at No. 317 Tuscarawas St., being 33 ft. front on Tuscarawas St. and 100 ft. deep. Used for McKinley central office building.	Parcel	1	$ 56,100.00
Parcel No. 3			
Located at No. 405 Cleveland Ave., N.W., being 66.84 ft. front on Cleveland Ave. N.W. and 200 ft. deep. Used for central office building	"	1	128,569.00
Cleveland			
Parcel No. 1			
Located at No. 6133 Broadway Ave., being 50 ft. front on Broadway Ave. and 115 ft. deep. Used for Broadway central office building.	"	1	18,750.00
Parcel No. 2			
Located at No. 5300 Prospect Ave., being 80 ft. front on Prospect Ave., the west 30 ft. of this frontage having a depth of 198 Ft. and the east 50 ft. of this frontage having a depth of 128. ft. All lines being either at right angles or parallel to each other. Used for Randolph central office building	"	1	91,505.00
Parcel No. 3			
Located at No. 18900 Nottingham Rd., being 120 ft. front along the center line of Nottingham Rd., having a depth of 177.54 ft. along the north side, a depth of 344.59 ft. along the south side and being 140.92 ft. along the rear lot line. To be used for central office building	"	1	8,910.00
Parcel No. 4			
Located at No. 12223 St. Clair Ave., being 130 ft. front on St. Clair Ave. and 150 ft. deep. Used for Glenville and Eddy central office building	"	1	52,000.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Parcel No. 5			
Located at Nos. 225-243 Champlain Ave., being 118 ft. front on Champlain Ave. and 80 ft. deep.			
Used for Main central office building	Parcel	1	$ 177,000.00
Parcel No. 6			
Located at No. 2136 E. 19th St., being 50 ft. front on E. 19th St. and 187.25 ft. deep.			
Used for Prospect central office building	"	1	22,500.00
Parcel No. 7			
Located at No. 2016 W. 65th St., being 72 ft. front on W. 65th St. and 140 ft. deep.			
Used for Hemlock central office building	"	1	6,240.00
Parcel No. 8			
Located at No. 3026 Scranton Rd., being 47 ft. front on Scranton Rd., being 155.93 ft. deep along the south lot line, 161.91 ft. deep along the north lot line and 43 ft. wide in rear.			
Used for Lincoln central office building	"	1	4,235.00
Parcel No. 9			
Located at No. 2059 E. 105th St., being 50 ft. front on E. 105th St. and 306 ft. deep.			
Used for Garfield central office building	"	1	75,000.00
Parcel No. 10			
Located on W. 110th St., south of Madison Ave., being an irregular piece of property having a frontage of 375.41 ft. on W. 110th St., a depth of 300 ft. along the south property line, a depth of 60 ft. along the north property line and being 457 ft. at rear of property along railroad.			
Used for pole yard and storage shed	"	1	34,178.00

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Parcel No. 11			
Located at No. 3164 Cedar Road, Cleveland Heights Village, Ohio, being 100.94 ft. front on Cedar Rd. and extending 190 ft. south along Edgewood Rd., the southerly 40 ft. along Edgewood Rd. extending east for an average depth of 129.7 ft.			
Used for Fairmount central office building	Parcel	1	$ 39,000.00
Parcel No. 12			
Located at No. 14414 Detroit Ave., Lakewood, Ohio, being 47.2 ft. front on Detroit Ave., being 162.78 ft. deep along Marlow St., 158.4 ft. deep along east lot line, with a width in the rear of 47 ft.			
Used for Lakewood central office building	"	1	14,160.00
Parcel No. 13			
Located at No. 700 Prospect Ave., being made up of the following described sub-parcels:			
Sub-parcel No. 1 - being 92 ft. front on Prospect Ave., 106 ft. deep along west line, 88.19 ft. deep along east line and 92.72 ft. along rear line. Used for part of Superior Central Office building.			
Sub-parcel No. 2 - being 40.27 ft. front on Huron Road, 96.52 ft. deep along west line, 89 feet deep along east line and 41.38 ft. along rear line. To be used for telephone purposes.			
Sub-parcels Nos. 1 and 2	"	1	705,785.00
Sub-parcel No. 3 - Leasehold - being 103.53 ft. front on Prospect Ave., 142.04 ft. deep along east line, 77.08 ft. along Huron road and 177.19 ft. along west line. Used for part of Superior central office building.			
Sub-parcel No. 3 - Leasehold value	"	1	270,923.00
Parcel No. 14			
Located at No. 1839 E. 81st St., being 73 ft. front on E.81st St. and 120 ft. deep. Used for Pennsylvania central office building	"	1	18,250.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Parcel No. 15			
Located at No. 6524 Broadway, being 50 ft. front on Broadway and 230 ft. deep. Used for Academy central office building	Parcel	1	$ 7,500.00
Parcel No. 16			
Located at No. 6330 Lorain Ave., being 60.02 ft. front on Lorain Ave. and 132 ft. deep. Used for Melrose central office building	"	1	7,500.00
Parcel No. 17			
Located at No. 2064 E. 55th St., being 60 ft. front on E. 55th St., 149.36 ft. along south lot line, 70 ft. along rear lot line, north lot line from rear lot line east parallel to south lot line 60 ft., thence south 6.6 ft., thence east parallel to south lot line 22.27 ft., thence south 4.ft., thence east 75.8 ft., parallel to south lot line to its intersection with front lot line. To be used for central office building	"	1	55,200.00
Parcel No. 18			
Leasehold - located at Nos. 732-750 Huron Road, being 74 ft. front on Huron Road and a depth of 198 ft. To be used for proposed Main central office building	"	1	209,000.00
Parcel No. 19			
Located at Nos. 720-730 Huron Road, being 80 ft. front on Huron Road and 198 ft. deep. To be used for proposed Main central office building	"	1	309,664.00
Parcel No. 20			
Located at No. 6513 Guthrie St., being 70 ft. front on Guthrie St. and 215.8 ft. deep to Lawn Ave. Used for Cliffside central office building	"	1	5,250.00

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Parcel No. 21			
Located on W. 35th St., opposite Sears-dale Ave., being an irregular shaped parcel with a 100 ft. front on W. 35th St., 248.35 ft. deep along its south line and 194.15 ft. deep along its north line. To be used for central office building	Parcel	1	$ 34,609.00
Columbus			
Parcel No. 1			
Located at No. 28 Sherman Ave., being 42.75 ft. front on Sherman Ave., 135.92 ft. deep along Capital St.; 70.5 ft. along alley and 133 ft. deep along south side. Used for Franklin central office building	"	1	6,100.00
Parcel No. 2			
Located at No. 1405 W. Broad St., being 35.5 ft. front on W. Broad St. and 140 ft. deep. Used for Hilltop central office building	"	1	8,900.00
Parcel No. 3			
Located at No. 21 E. Fifth Ave., being 40 ft. front on E. Fifth Ave. and 145 ft. deep. Used for North central office building	"	1	7,000.00
Parcel No. 4			
Located at No. 33 North Third St., being 35.5 ft. front on North Third St., and 157.1 ft. deep on E. Lynn St., with the west 31.42 ft. facing on E. Lynn St. having a depth of 87.5 ft. Used for Main-B central office building	"	1	124,250.00
Parcel No. 5			
Located at No. 355 Thurman Ave., being 40.5 ft. front on Thurman Ave. and 210.25 ft. deep. Used for Garfield central office bldg.	"	1	2,800.00
Parcel No. 6			
Located at No. 104 North Third St., being 73.33 ft. front on North Third St. and 187.62 ft. deep. Occupied by building used for plant, commercial and accounting offices. To be used for central office building	"	1	156,250.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Columbus (Cont'd)			
Parcel No. 7			
Located at No. 97-107 North Third St., being 90 ft. front on North Third St. and 93.75 ft. deep. Leasehold. Used for Main-S central office building	Parcel	1	$ 123,000.00
Parcel No. 8			
Located at No. 316 W. Fifth Ave., being 40 ft. front on W. Fifth Ave. and 145.6 ft. deep. Used for Fifth Ave. central office building	"	1	3,200.00
Parcel No. 9			
Located in rear of No. 2467 East Ave., being 16 ft. front on alley west of East Ave. and 25 ft. deep. Used for Blake central office building	"	1	350.00
Parcel No. 10			
Located in rear of No. 62 E. Thirteenth Ave., being 21 ft. front on alley north of Thirteenth Ave. and 36.5 ft. deep. Used for Indianola central office building	"	1	1,000.00
Parcel No. 11			
Located at No. 1465 Hawthorne Ave., being 44.65 ft. front on Hawthorne Ave. and 130.3 ft. deep. Used for Hawthorne central office building	"	1	2,000.00
Parcel No. 12			
Located at No. 587 Oakwood Ave., being 31.68 ft. front on Oakwood Ave. and 140 ft. deep. Used for Mooberry central office building	"	1	1,900.00
Parcel No. 13			
Located in rear of No. 1448 Franklin Ave., being 36 ft. front on alley north of Franklin Ave. and 50 feet deep. Used for Franklin Park central office building	"	1	600.00

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Columbus (Cont'd)			
Parcel No. 14			
Located in rear of No. 18 E. Mohler St., being 41 ft. front on Pearl St. and 62.88 ft. deep.			
Used for Hanford central office building	Parcel	1	$ 500.00
Parcel No. 15			
Located at No. 3520 N. High St., being 27.71 ft. front on N. High St., 151.41 ft. deep along the south lot line, 152.55 ft. deep along the north lot line and 27.29 ft. wide along rear lot line.			
Used for Clintonville central office building	"	1	13,755.00
Parcel No. 16			
Located Cor. W.Third Ave. and Fairview Ave., Grandview Heights Village, being 20 ft. front on Fairview Ave. and 50 ft. deep.			
Used for Arlington central office building	"	1	600.00
Parcel No. 17			
Located at Nos. 1175-1179 Mt. Pleasant Ave., being 40.5 ft. front on Mt.Pleasant Ave., 138 ft. deep along south lot line, 53.41 ft. along rear lot line, thence east 40 ft. along north lot line parallel to south lot line, thence south 13 ft., thence east 98 ft. along north lot line parallel to south lot line to its intersection with front lot line.			
To be used for central office building	"	1	2,430.00
Parcel No. 18			
Located on the northwest corner of Oakland Park Ave. and Indianola Ave., being 201 ft. front on Oakland Park Ave., and 300 ft. deep.			
To be used for Central office building	"	1	20,300.00
Coshocton			
Parcel No. 1			
Located at No. 209 So. Sixth St., being 62.94 ft. front on So. Sixth St. and 93 ft. deep.			
To be used for central office building	"	1	3,150.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Dayton			
Parcel No. 1			
Located at Nos. 16-18 N. Ludlow St., being 40 ft. front on N. Ludlow St. and 87 ft. deep.			
Used for Main central office building	Parcel	1	$ 47,600.00
Parcel No. 2			
Located at No. 1901 E. Fifth St., being 33 ft. front on E. Fifth St. and 125 ft. deep.			
Used for East central office building	"	1	2,000.00
Parcel No. 3			
Located at No. 118 W. Second St., being 80 ft. front on W. Second St. and 202 ft. deep.			
To be used for central office building	"	1	72,500.00
Parcel No. 4			
Located at No. 304 Delaware Ave., being 79.12 ft. front on Delaware Ave. and 132.78 ft. deep.			
Used for Lincoln central office building	"	1	3,650.00
Parcel No. 5			
Located at No. 48 So. Jefferson St., being 50.15 ft. front on So. Jefferson St. and 104 ft. deep.			
Used for Garfield central office building	"	1	81,800.00
East Liverpool			
Parcel No. 1			
Located at No. 415 Market St., being 30 ft. front on Market St. and 90 ft. deep.			
Used for Main central office building	"	1	15,000.00
Findlay			
Parcel No. 1			
Located at No. 612 So. Main St., being 45.33 ft. front on So. Main St. and 200 ft. deep.			
Used for Main central office building	"	1	10,199.00

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Gallipolis			
Parcel No. 1			
Located at No. 462 Socond Ave., being 22 ft. front on Socond Ave. and 100 ft. deep.			
Used for Main central office building	Parcel	1	$ 3,000.00
Marietta			
Parcel No. 1			
Located at No. 308 Putnam St., being 40 ft. front on Putnam St. and 108 ft. deep.			
Used for Main central office building	"	1	9,000.00
Martins Ferry			
Parcel No. 1			
Located at No. 10 So. Third St., being 50 ft. front on So. Third St. and 110.39 ft. deep.			
Used for Main central office building	"	1	4,500.00
Massillon			
Parcel No. 1			
Located at No. 100 Factory St., being 50 ft. front on Factory St. and 116 ft. deep.			
Used for Main central office building	"	1	23,000.00
Middletown			
Parcel No. 1			
Located at No. 1011 First Ave., being 99 ft. front on First Ave. and 30 ft. deep.			
Used for Main central office building	"	1	12,000.00
New Carlisle			
Parcel No. 1			
Located on W. Jefferson St. between Main and Church Streets, being 16.33 ft. front on W. Jefferson St. and 90 ft. deep.			
Used for Main central office building	"	1	400.00
North Jackson			
Parcel No. 1			
Located on the west side of Warren Rd., near intersection with Youngstown-Milton Dam Rd., being 31 ft. front on Warren Rd. and 156.42 ft. deep.			
Used for Main central office building	"	1	300.00

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost
Painesville			
Parcel No. 1			
Located at No. 104 So. St. Clair St., being 33 ft. front on So. St. Clair St. and 131.65 ft. deep.			
Used for main central office building	Parcel	1	$ 4,6
Piqua			
Parcel No. 1			
Located at Nos. 311-313 No. Wayne St., being 39.5 ft. front on No. Wayne St., and 121.75 ft. deep.			
Used for main central office building	"	1	11,8
Sandusky			
Parcel No. 1			
Located at No. 416 Columbus Ave., being 67 ft. front on Columbus Ave., with a depth of 198 ft. for the south 33 ft. and 165 ft. for the north 34 ft.			
Used for main central office building	"	1	15,0
South Euclid (Lyndhurst Village)			
Parcel No. 1			
Located at Mayfield Rd. and Longwood Drive; being 73.45 ft. along Cleveland and Eastern Railway Company's right of way at the south side of Mayfield Rd., 200.51 ft. along west lot line, 83.22 ft. along south lot line and 212.52 ft. in a curved line along Longwood Drive.			
Used for main central office building	"	1	4,6
Springfield			
Parcel No. 1			
Located at Nos. 119-123 So. Spring St., being 93.25 ft. front on So. Spring St. and 100 ft. deep.			
To be used for central office building	"	1	22,5
Parcel No. 2			
Located at Nos. 132-134 E. High St., being 38 ft. front on E. High St. and 138 ft. deep.			
Used for main central office building	"	1	34,2

COMPANY WIDE APPRAISAL

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Springfield (Cont'd)			
Parcel No. 3			
Located at Nos. 21-25 So. Center St., being 60.5 ft. front on So. Center St. and 99 ft. deep.			
Used for Center central office building	Parcel	1	$ 25,500.00
St. Clairsville			
Parcel No. 1			
Located on Marietta St., being 82 ft. front on Marietta St. and 137 ft.deep.			
Used for Main central office building	"	1	2,500.00
Steubenville			
Parcel No. 1			
Located at No. 422 Washington St., being 36 ft. front on Washington St., and 130.67 ft. deep.			
Used for Main central office building	"	1	35,000.00
Toledo			
Parcel No. 1			
Located at No. 436 Delaware Ave., being 65 ft. front on Delaware Ave. and 135.4 ft. deep.			
Used for Collingwood central office building	"	1	7,000.00
Parcel No. 2			
Located at Nos. 511-513 E. Broadway, being 38.75 ft. front on E. Broadway and 103.45 ft. deep.			
Used for Navarre central office building	"	1	3,000.00
Parcel No. 3			
Located at No. 1131 Palmwood Ave., being 50 ft. front on Palmwood Ave. and 124 ft. deep.			
Used for Forest central office building	"	1	2,000.00
Parcel No. 4			
Located at No. 402 New York Avenue, being 33 ft. front on New York Ave. and 120 ft. deep.			
Used for Pontiac central office building	"	1	1,500.00

1 - LAND

1-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Toledo (Cont'd)			
Parcel No. 5			
Located at No. 231 Huron St., being 40 ft. front on Huron St. and 120 ft.deep. Used for Main-S central office building	Parcel	1	$ 90,000.
Parcel No. 6			
Located at No. 851 Islington St., being 44 ft. front on Islington St. and 91.5 ft. deep. Used for Garfield central office building	"	1	2,500.
Parcel No. 7			
Located at No. 889 Orchard St., being 40 ft. front on Orchard St. and 82 ft. deep. Used for Walbridge central office building	"	1	2,500.
Parcel No. 8			
Located at Nos. 115-127 Huron St., being 157.5 ft. front on Huron St. and 120 ft. deep. To be used for central office building	"	1	159,260.
Parcel No. 9			
Located at No. 1726 Arlington St., being 115 ft. front on Arlington St. and 142 ft. deep. To be used for central office building	"	1	7,000.
Uniontown			
Parcel No. 1			
Located on West Main St., being 35 ft. front on West Main St. and 60 ft. deep. Used for Main central office building	"	1	1,400.
Wickliffe			
Parcel No. 1			
Located on Euclid Ave., between Stop Nos. 22½ and 23; being 50 ft. front along center line of Euclid Ave. and 220 ft. deep. Used for Main central office building	"	1	2,500.

COMPANY WIDE APPRAISAL

1 - LAND

-B - Land - Account 211 - (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Youngstown			
Parcel No. 1			
Located at No. 116 W. Rayen Ave., being 45 ft. front on W. Rayen Ave. and 200 ft. deep. Used for Garfield central office building	Parcel	1	$ 22,500.00
Parcel No. 2			
Located at No. 21 E. Rayen Ave., being 60 ft. front on E. Rayen Ave. and 125 ft. deep. Used for Randolph central office building	"	1	27,000.00
Parcel No. 3			
Located at No. 2413 Oakhill Ave., being 20 ft. front facing Oakhill Ave., and 35 ft. deep, the front of lot being 39.78 ft. east of the east line of Oakhill Ave., being connected with Oakhill Ave. by a 2 ft. strip of land 39.78 ft. long in which a right to use has been given. Used for South central office building	"	1	300.00
Parcel No. 4			
Located at No. 13 No. Belle Vista Ave., being 25 ft. front on No. Belle Vista Ave. and 44.94 ft. deep. Used for West central office building	"	1	500.00
Canesville			
Parcel No. 1			
Located at Nos. 27-29 No. Sixth St., being 58 ft. front on No. Sixth St. and 100 ft. deep. Used for Main central office building	"	1	15,950.00
TOTAL - Account 211 - Land			$ 3,943,467.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-A - Miscellaneous Investments - Acct. 111

Item	Unit	Quantity	Reproduction Cost New
Akron			
Building No. 1 Located at No. 29 E. Long St., being a one story, no basement, brick wall, concrete construction, fireproof building, 12 ft. wide by 22 ft. long by 13.5 ft. high. To be disposed of	Bldg.	1	$ 1,161.00
Building No. 2 Located at No. 23 So. Highland Ave., being a one story and basement, brick wall, concrete construction, fireproof building, 24 ft. wide by 28 ft. long by 20 ft. high. To be disposed of.	"	1	4,960.00
Canton			
Building No. 1 Located at No. 1306 Court Ave., S.W., being a one story, no basement, non-fireproof, brick wall, frame construction building, 12 ft. wide by 22 ft. long by 18 ft. high. To be disposed of.	"	1	333.00
Building No. 2 Located at Richard Pl. and High Ave., N. W., being a one story, no basement, non-fireproof brick wall frame construction building, 12 ft. wide by 22 ft. long by 18 ft. high. To be disposed of	"	1	333.00
Building No. 3 Located at No. 122 Reno Ct., S. W., being a one story, no basement, non-fireproof, brick wall frame construction building, 12 ft. wide by 22 ft. long by 18 ft. high To be disposed of	"	1	333.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
anton (Cont'd)			
Building No. 4. Located at Economy Ct. and Second St., S.E., being a one story, no basement non-fireproof brick wall frame construction building, 12 ft. wide by 22 ft. long by 18 ft. high. To be disposed of.	Bldg.	1	$ 473.00
Building No. 5 Located in rear of No. 1629 Twelfth St., N.E., being a one-story, no basement non-fireproof brick wall frame construction, building, 12 ft. wide by 22 ft. long by 18 ft. high. To be disposed of.	"	1	333.00
eveland			
Building No. 1 Located at No. 18900 Nottingham Rd., being a one and one half story, part basement, frame, non-fireproof residence, 40 ft. wide by 30 ft. long by 17 ft. high, with an addition of similar construction 15 ft. wide by 15 ft. long by 17 ft. high. To be disposed of.	"	1	1,000.00
Building No. 2. Located at 1908 Walton Ave., being a two story and basement, non-fireproof frame residence, 22.5 ft. wide by 27 ft. long by 32.5 ft. high. To be disposed of	"	1	
Building No. 3 Located at No. 1914 Walton Ave., being a one and one half story and part basement, non-fireproof, frame residence, 16.5 ft. wide by 27 ft. long by 20.5 ft. high, with a one story and basement addition 16.5 ft. wide by 17 ft. long by 14.5 ft. high. To be disposed of	"	1	

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COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost
Cleveland (Cont'd)			
Building No. 4 Located at No. 1916 Walton Ave., being a one story and basement, non-fireproof, frame residence, 18 ft. wide by 23 ft. long by 21 ft. high. To be disposed of.	Bldg.	1	
Building No. 5 Located at No. 1920 Walton Ave., being a two story, no basement, non-fireproof frame building, 15 ft. wide by 24 ft. long by 25 ft. high, with a one story and basement annex 20 ft. wide by 21 ft. long by 19.5 ft high with an annex 5 ft. wide by 15 ft. long by 19.5 ft. high. To be disposed of.	"	1	
Buildings 2, 3, 4 and 5			$ 10,000
Building No. 6 Located at No. 2064 E. 55th St., being a two story and part basement, brick wall, frame construction, non-fireproof building, front portion being 54 ft. wide by 93 ft. long by 38 ft. high, rear portion being 50 ft. wide by 70 ft. long by 36 ft. high with an annex 10 ft. wide by 20 ft. long by 36 ft. high. To be disposed of	"	1	26,700
Building No. 7 Located at Nos. 732-750 Huron Road, being a brick wall, frame construction, non-fireproof building with a five story and basement front 74 ft. wide by 56 ft. long by 83 ft. high and a two story and basement rear 74 ft. wide by 144 ft. long by 42 ft. high. To be disposed of	"	1	9,855

COMPANY WIDE APPRAISAL

2 - BUILDINGS

-A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
olumbus.			
Building No. 1 Located at 1175-1179 Mt. Pleasant Ave., being a two story and basement, brick wall, frame construction, non-fireproof building, 32 ft. wide by 56.5 ft. long by 29 ft high. To be disposed of	Bldg.	1	$6,885.00
restline			
Building No. 1 Located at the corner of N. East St. and Big Four R.R., being a two story and basement, brick wall, frame construction, non-fireproof building, 33.8 ft. wide by 59.8 ft. long by 34.5 ft. high. To be disposed of.	"	1	11,109.00
ayton			
Building No. 1 Located at No. 118 W. Second St., being a two story, brick wall, frame construction, non-fireproof barn, 20.1 ft, wide by 50.8 ft. long by 20 ft. high with an annex 12 ft. wide by 22 ft. long by 20 ft. high. To be disposed of.	"	1	1,171.00
Building No. 2 Located at No. 12 So. Philadelphia St., being a one story and basement, brick wall, concrete construction, fireproof building, 17.5 ft. wide by 33 ft. long by 21 ft. high. To be disposed of.	"	1	3,619.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-A - Miscellaneous Investments - Acct. 111 (Cont'd)

Item	Unit	Quantity	Reproduction Cost
Springfield			
Building No. 1 Located on parcel of land at Nos. 119-123 S. Spring St., being a two story and basement brick wall frame construction, non-fireproof residence, 21.5 ft. wide by 32 ft. long by 30.5 ft. high, with a one and one-half story annex 15 ft. wide by 14.5 ft. long by 21 ft. high. To be disposed of.	Bldg.	1	
Building No. 2 Located on parcel of land at Nos. 119-123 So. Spring St., being a two-story brick wall, non-fireproof barn, 12 ft. wide by 19 ft. long by 18 ft. high with an annex 10.5 wide by 12.5 ft. long by 18 ft. high. To be disposed of.	"	1	
Building No. 3 Located on parcel of land at Nos. 119-123 So. Spring St., being a two and one-half story and basement frame residence, 23 ft. wide by 30 ft. long by 30.5 ft. high with two one story annexes; one being 10 ft. wide by 30 ft. long by 16 ft. high, the other being 13 ft. wide by 18 ft. long by 14 ft. high. To be disposed of.	"	1	
Buildings 1, 2 and 3			$17,[illegible]
Toledo			
Building No. 1 Located at No. 1335 Palmwood Ave., being a two-story and basement, brick wall, re-enforced concrete construction, fire-proof building, 38 ft. wide by 52 ft. long by 44 ft. high. To be disposed of.	"	1	36,[illegible]
TOTAL - ACCOUNT 111 Miscellaneous Investments - Buildings			$131,[illegible]

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2.8 - Buildings - Account 212.

Item	Unit	Quantity	Reproduction Cost New
Akron			
Building No. 1 Located at Nos. 72-76 So. High St., being a three story, basement and sub-basement, brick wall, re-enforced concrete construction, fireproof building, 100.9 ft. wide by 115.5 ft. long by 60 ft. high, with three light courts, the first being 16 ft. wide by 43.5 ft. long by 31.5 ft high, the second being 10.5 ft. wide by 115.5 ft. long by 31.5 ft. high, the third being 10.5 ft. wide by 39 ft. long by 60 ft. high. Used for Main central office	Bldg.	1	$287,852.00
Building No. 2 Located at Nos. 82-84 So. High St., being 2 two story and basement, brick wall, steel construction, semi-fireproof building, 40 ft. wide by 90 ft. long by 41.5 ft. high. Used for traffic and commercial offices and operators' training school.	"	1	62,640.00
Alliance			
Building No. 1 Located at 400 E. Main St., rented building. Miscellaneous building equipment owned. Used for Main central office	Lot	1	6,377.00
Atherton			
Building No. 1 Located at No. 401 E. Park St., being a one story and part basement, brick wall, frame construction, non-fireproof building, 30 ft. wide (avg.) by 60 ft. long by 22 ft. high. Used for Main central office.	Bldg.	1	14,813.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account 212 (Cont'd)

Item	Unit	Quantity	Reproduc Cost
Bellaire			
Building No. 1 Located at No. 3337 Guernsey St., being a one story and basement, brick wall, frame construction, non-fireproof building, 25 ft. wide by 86 ft. long by 29.5 ft. high. Used for Main central office	Bldg.	1	$27,70
Berea			
Building No. 1 Located at No. 33 E. Bridge St., being a two story, no basement, brick wall, frame construction, non-fireproof building, 20 ft. wide by 56.5 ft. long by 23 ft. high. Used for Main central office	"	1	15,16
Canton			
Building No. 1 Located at No. 223 Cleveland Ave., S. W., being a two story and basement, brick wall, frame construction, non-fireproof building, 25 ft. wide by 85.5 ft. long by 41 ft. high. Used for Hemlock central office	"	1	46,50
Building No. 2 Located at No. 317 Tuscarawas St., being a two story and basement, brick wall, frame construction, non-fireproof building, 33 ft. wide by 69.5 ft. long by 43.5 ft. high. Used for McKinley central office	"	1	40,01
Building No. 3 Located at No. 405 Cleveland Avenue, N.W., being a three story and basement building; constructed to carry five additional stories, stone walls on three sides, reinforced concrete construction, interior partitions tile, 66.8 ft. wide, 154 ft. long, 56 ft. high with a light well 12 ft. wide by 77 ft. long above first story. Used for Central office	"	1	277,8

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland			
Building No. 1 Located at No. 6133 Broadway Ave., being a two story and basement, brick wall, concrete construction, non-fireproof building, 32.5 ft. wide by 105 ft. long by 40 ft. high, with an annex 10.2 ft. wide by 19.3 ft. long by 40 ft. high. Used for Broadway central office.	Bldg	1	$70,500.00
Building No. 2. Located at No. 5300 Prospect Ave., being a three story, basement and sub-basement, brick wall, concrete and steel construction, fireproof building, 36.8 ft. wide by 115.3 ft. long by 64 ft. high, with a three story, no basement, addition, 33.2 ft. wide by 40.8 ft. long by 40 ft. high. Used for Randolph central office	"	1	148,000.00
Building No. 3 Located at No. 12223 St. Clair Avenue, being a two story, basement and sub-basement, brick wall, steel and concrete construction, fireproof building, 124 ft. wide by 138 ft. long by 46.5 ft. high, with 3 light courts; the first being 11.8 ft.wide, 84 ft. long and 40 ft. high, the second being 14 wide, 100 ft, long and 40 ft. high, and the third being 21.5 ft. wide, 100 ft. long and 19 ft. high. Designed for third story. Used for Glenville and Eddy central offices	"	1	398,410.00
Building No. 4 Located at No. 225-243 Champlain Ave., being a part 6 story and basement and part 7 story and basement, brick wall, steel and concrete construction, fireproof building, the 7 story part being 78 ft, wide by 80.3 ft. long by 110 ft. high; the 6 story part being 39.8 ft. wide by 80.3 ft. long by 103 ft. high, with a light well 18 ft. wide by 30 ft. long by			

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COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Building No. 4 (Cont'd) 63 ft. high. Basement extensions under sidewalk being 13.5 ft. wide by 80 ft. long by 10.5 ft. high and 13.5 ft. wide by 118 ft. long by 13.3 ft. high. Six story part designed for six additional stories. Used for Main and Cherry central offices	Bldg.	1	$719,315.00
Building No. 5 Located at No. 2136 E. 19th St., being a two story and basement, brick and stone wall, steel and concrete construction, fireproof building, 42 ft. wide by 83 ft. long by 46 ft. high; with a one story, no basement, brick wall, frame construction, non-fireproof addition 27.8 ft. wide by 70 ft. long by 25 ft. high. Used for Prospect central office.	"	1	112,999.00
Building No. 6 Located at No. 2016 E. 65th St., being a two story, basement and sub-basement, brick wall, steel and frame construction, non-fireproof building 42.7 ft. wide by 119.3 ft. long by 38 ft. high, with a light well 10.3 ft. wide by 100 ft. long for all floors. Used for Hemlock central office.	"	1	73,143.00
Building No. 7 Located at No. 3026 Scranton Rd., being a two story and basement, brick wall, frame construction, non-fireproof building, 32.5 ft. wide by 132.6 ft. long by 39 ft. high, with an annex 9.5 ft. wide by 19.3 ft. long by 39 ft. high. Used for Lincoln central office.	"	1	77,168.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Cleveland (Cont'd)			
Building No. 8 Located at No. 2059 E. 105th St., being a four story and basement, brick wall, steel and concrete construction, fire-proof building, 41.4 ft. wide by 168.8 ft. long by 81 ft. high, with a light well 10.2 ft. wide by 68.3 ft. long for all floors. Used for Garfield central office	Bldg.	1	$240,986.00
Building No. 9 Located on W. 110 St., So. of Madison Ave., being a one-story, sheet metal building, about 30 ft. wide by 38 ft. long by 11 ft. high. Used for storage shed	"	1	1,250.00
Building No. 10 Located on W. 110 St., So. of Madison Ave., being a one story frame building about 7 ft. wide by 10 ft. long by 10 ft. high. Used for pole yard office	"	1	140.00
Building No. 11 Located at Cedar and Edgewood Rds., Cleveland Hts. Village; being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 40 ft. wide by 82.3 ft. long by 48.5 ft. high, with an annex 34.3 ft. wide by 110.4 ft. long by 45 ft. high, of similar construction. Used for Fairmont central office	"	1	202,468.00
Building No. 12 Located at No. 14414 Detroit Ave., Lakewood, being a three story and basement, brick wall, re-enforced concrete construction, fireproof building, 44 ft. wide (avg.) by 149.3 ft. long (avg.) by 55.5 ft. high, with a light court 13 ft. wide by 101 ft. long for all floors. Used for Lakewood central office building	"	1	160,980.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproductio Cost
Cleveland (Cont'd)			
Building No. 13 Located at No. 700 Prospect Ave., being a nine story and basement, brick wall, steel and concrete construction, fireproof building, 65 ft. wide by 187 ft. long by 140 ft. high. Used for Superior central office, traffic and commercial offices.	Bldg..	1	$1,096,963.00
Building No. 14 Located in rear of No. 700 Prospect Ave., being a one-story and basement, brick wall, steel construction, fireproof building, 20 ft. wide (avg.) by 63.8 ft. long by 12 ft. high. Garage	"	1	9,723.00
Building No. 15 Located in rear of No. 700 Prospect Ave., being a one story, no basement, brick wall, frame construction, non-fireproof building, 50 ft. wide by 92.5 ft. long (avg.) by 12 ft. high. Garage	"	1	17,582.00
Building No. 16 Located at No. 1839 E. 81st St., being a three story, no basement, brick wall, steel and concrete construction, fireproof, building, 52 ft. wide by 82 ft. long by 38 ft. high. Used for Princeton and ennsylvania central offices.	"	1	81,190.00
Building No. 17 Located at No. 6524 Broadway Avenue, being a two story, no basement, brick wall, steel and concrete construction, fireproof building, 35 ft. wide by 61 ft. long by 23.5 ft. high. Used for Academy central office.	"	1	31,700.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
leveland (Cont'd)			
Building No. 18 Located at No. 6330 Lorain Ave., being a two story and basement, brick wall, re-enforced concrete, fireproof building, 39 ft. wide by 62 ft. long by 42 ft. high. Used for Melrose central office.	Bldg.	1	$ 49,165.00
Building No. 19 Located at No. 6215 Carnegie Ave. Rented quarters. Heating plant owned. Used for plant offices.	Lot	1	3,700.00
Building No. 20 Located at No. 6513 Guthrie St., being a two story and basement, brick wall, steel and concrete construction, fireproof building, 70.4 ft. wide (avg.) by 100.3 ft. long by 48 ft. high. Used for Cliffside central office.	Bldg.	1	189,465.00
olumbus			
Building No. 1 Located at No. 28 Sherman Ave., being a two story and basement, brick wall, steel and concrete construction, fireproof building, 30 ft. wide by 80.5 ft. long by 45.3 ft. high, with an annex in rear of similar construction 38.7 ft. wide by 32.8 ft. long by 45.3 ft. high. Used for Franklin central office.	"	1	78,940.00
Building No. 2 Located at No. 1405 W. Broad St., being a two story and basement, brick wall, steel and concrete construction fireproof building, 35.5 ft. wide by 112.3 ft. long by 38.4 ft. high, with an annex of similar construction 10.7 ft. wide by 11.3 ft. long by 38.4 ft. high; with a light well 7.5 ft. wide by 60 ft. long for all floors. Used for Hilltop central office.	"	1	74,691.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 - (Cont'd)

Item	Unit	Quantity	Repr Co
Columbus (Cont'd)			
Building No. 3 Located at No. 21 E. Fifth Ave., being a two story and basement, brick wall, steel and concrete construction, fireproof building, 30.2 ft. wide by 167.3 ft. long by 41.5 ft. high; with an annex of similar construction 8.7 ft. wide by 32 ft. long by 41.5 ft. high. Used for North central office.	Bldg.	1	$103,6
Building No. 4 Located at No. 33 N. Third St., being a six story and basement, brick wall, steel and concrete construction, fireproof building, 35.3 ft. wide by 157.1 ft. long by 103 ft. high; with an annex of similar construction 24.3 ft. wide by 31.4 ft. long by 103 ft. high; and a one story and basement annex of similar construction 28.3 ft. wide by 31.4 ft. long by 30.3 ft. high Used for Main-B Central office	"	1	406,3
Building No. 5 Located at No. 355 Thurman Ave., being a three story and basement, brick wall, re-enforced concrete construction, fireproof building, 31 ft. wide by 75 ft. long by 55.3 ft. high, with an annex of similar construction 9.5 ft. wide by 28.3 ft. long by 55.3 ft. high; designed for four stories. Used for Garfield central office.	"	1	71,2
Building No. 6 Located at No. 104 N. Third St., being a five story and basement, brick wall, re-enforced concrete construction, fireproof building, 73.3 ft. wide by 187.1 ft. long by 79.5 ft. high, with a light well 18.3 ft. wide by 80 ft. long by 38 ft. high; designed for 3 additional stories. Used for plant and offices To be used for Adams central office.	"	1	363,1

2 - BUILDINGS

- Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
umbus (Cont'd)			
Building No. 7 Located at No. 97-107 N. Third St., being a four story and basement, brick wall, steel and concrete construction, semi-fireproof building, 90 ft. wide by 94.3 ft. long by 73.5 ft. high. Used for Main-S central office, plant and commercial offices.	Bldg.	1	$231,700.00
Building No. 8 Located at 316 W. Fifth Ave., being a two story and basement, brick wall, frame construction, non-fireproof building, 25.2 ft. wide by 59 ft. long by 35 ft. high, with two light wells, one being 4.4 ft. wide by 15.2 ft. long; the other 9.8 ft. wide by 13.5 ft. long, both for the height of building. Used for Fifth Ave. central office.	"	1	13,200.00
Building No. 9 Located in rear of No. 2467 East Ave., being a one story, no basement, concrete gypsum and asbestos, fireproof building, 14 ft. wide by 21 ft. long by 17 ft. high. Used for Blake central office.	"	1	3,920.00
Building No. 10 Located in the rear of No. 62 E. Thirteenth Ave., being a one story, no basement, brick wall, re-enforced concrete construction, fireproof building, 16.1 ft. wide by 34 ft. long by 15.8 ft. high. Used for Indianola central office.	"	1	6,697.00
Building No. 11 Located at No. 1465 Hawthorne Ave., being a one story, no basement, concrete, gypsum and asbestos construction, fireproof building, 14 ft. wide by 21 ft. long by 17 ft. high. Used for Hawthorne central office.	"	1	3,920.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Columbus (Cont'd)			
Building No. 12 Located at No. 587 Oakwood Ave., being a one story and part basement, concrete, steel and asbestos construction, fireproof building, 13.8 ft. wide by 35.2 ft. long by 18.3 ft. high. Used for Mooberry central office.	Bldg.	1	$ 6,78
Building No. 13 Located in the rear of No. 1448 Franklin Ave., being a two story and basement, brick wall, wood and concrete construction, semi-fireproof building, 30.4 ft. wide by 31.7 ft. long by 35.5 ft. high. Used for Franklin Park central office.	"	1	15,03
Building No. 14 Located in the rear of No. 18 E. Mohler St., being a one story, no basement, concrete, gypsum and asbestos construction, fireproof building, 14 ft. wide by 21 ft. long by 17 ft. high. Used for Hanford central office.	"	1	3,92
Building No. 15 Located at No. 3520 N. High St., being a one story and basement, brick wall, concrete construction, fireproof building, 17.5 ft. wide by 34 ft. long by 29 ft. high. Used for Clintonville central office.	"	1	6,43
Building No. 16 Located corner W. Third Ave., and Fairview Ave., Grandview Hts. Village, being a one story, no basement, concrete, gypsum, and asbestos construction, fireproof building, 13.8 ft. wide by 18 ft. long by 17 ft. high. Used for Arlington central office.	"	1	3,5

12038

COMPANY WIDE APPRAISAL

2 - BUILDINGS

.B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
ayton			
Building No. 1 Located at Nos. 16-18 N. Ludlow St., being a three story and basement, brick wall, mill construction, non-fireproof building, 38.3 ft. wide by 84.7 ft. long by 61.8 ft. high. Used for Main central office.	Bldg.	1	$ 90,099.00
Building No. 2 Located at No. 1901 E. Fifth St., being a two story and basement, brick wall, concrete construction, fireproof building, 26 ft. wide by 92 ft. long by 37.3 ft. high, with an annex of similar construction 7 ft. wide by 30 ft. long by 37.3 ft. high. Used for East central office.	"	1	54,634.00
Building No. 3 Located at No. 304 Delaware Ave., being a two-story and basement, brick wall, concrete construction, fireproof building, 40.5 ft. wide by 98 ft. long by 43 ft. high, with a light well 9.5 ft. wide by 34.6 ft. long for height of building; designed for one additional story. Used for Lincoln central office equipment	"	1	75,372.00
Building No. 4 Located at No. 48 S. Jefferson St., being a five story and basement, brick wall, frame construction, non-fireproof building, 50.8 ft. wide by 104.2 ft. long by 77.7 ft. high. Extra space under sidewalk 9.8 ft. wide by 98 ft. long by 8.5 ft. high. Used for Garfield central office, traffic commercial and plant offices.	"	1	198,055.00

COMPANY WIDE APPRAISAL

2 - BUILDING

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
East Liverpool			
Building No. 1 Located at No. 415 Market St., being a brick wall, re-enforced concrete construction, fireproof building; the front portion being three story and basement, 30 ft. wide by 49 ft. long by 54 ft. high, the rear protion being two story and basement, 39 ft. wide by 41 ft. long by 43 ft. high. Used for Main central office	Bldg.	1	$ 62,294.00
Findlay			
Building No. 1 Located at No. 612 S. Main St., being a two story and basement, brick wall, re-enforced concrete construction, fireproof building, 45.3 ft. wide by 93.3 ft. long by 37.5 ft. high; with a light well 14.3 ft. wide by 73.3 ft. long for height of building; and a one story and basement addition of similar construction, 25.4 ft. wide by 26.1 ft. long by 22.3 ft. high. Used for Main central office	"	1	60,993.00
Gallipolis			
Building No. 1 Located at No. 462 Second Ave., being a two story and basement, brick wall, frame construction, non-fireproof building, 22 ft. wide by 88.5 ft. long by 35 ft. high. Used for Main central office	"	1	19,500.00
Marietta			
Building No. 1 Located at No. 308 Putnam St., being a two story and basement, brick walls, re-inforced concrete construction, fireproof building, 30 ft. wide by 56 ft. long by 41 ft. high; with one story and basement annex, 17 ft. wide by 19 ft. long by 23 ft. high. Used for Main central office	"	1	52,238.00

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Martins Ferry			
Building No. 1 Located at No. 10 S. Third St., being a one story, no basement, brick wall, frame construction, non-fireproof building, 25 ft. wide by 68 ft. long by 16 ft. high. Used for Main central office.	Bldg.	1	$ 10,545.00
Massillon			
Building No. 1 Located at No. 100 Factory St., being a two story and basement, brick wall, re-enforced concrete construction, fireproof, building, 50 ft. wide by 77.2 ft. long by 49.2 ft. high, with a light well 7.5 ft. wide by 39.3 ft. long for height of building. Used for Main central office.	"	1	96,255.00
Middletown			
Building No. 1 Located at No. 1011 First Ave., being a one story and basement, brick wall, concrete construction, fireproof building, 27 ft. wide by 80 ft. long by 23 ft. high with a light well 7.3 ft. wide by 9.3 ft. long for height of building. Used for Main central office.	"	1	29,173.00
New Carlisle			
Building No. 1 Located on W. Jefferson St., between Main and Church Sts., being a two story and part basement, frame, non-fireproof building, 16.7 ft. wide by 26.5 ft. long by 23.5 ft. high; with a one story, no basement addition of similar construction, 16.7 ft. wide by 24.3 ft. long by 13 ft. high. Used for Main central office	"	1	3,450.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account 212 (Cont'd)

Item	Unit	Quantity	Reproducti Cost Ne
New Carlisle			
Building No. 2 Located in rear of Building No. 1, being 12 ft. wide by 15 ft. long by 8.4 ft. high. Used for garage	Bld.	1	$ 300.00
North Jackson			
Building No. 1 Located on the west side of Warren Rd., near intersection with Youngstown-Milton Dam Rd., being a one story, no basement, frame, non-fireproof building, 20 ft. wide by 30 ft. long by 13.5 ft. high. Used for Main central office	"	1	2,050.00
Painesville			
Building No. 1 Located at No. 104 S. St. Clair St., being a two story, no basement, brick wall, frame construction, non-fireproof building, 27 ft. wide by 53.8 ft. long by 29 ft. high; with an annex of similar construction 8.8 ft. wide by 14.5 ft. long by 29 ft. high. Used for Main central office	"	1	17,342.00
Building No. 2 Located in rear of 104 S. St. Clair St., Being a two story, frame barn, 24.5 ft. wide by 32.5 ft. long by 22 ft. high. Used for garage	"	1	1,955.00
Piqua			
Building No. 1 Located at Nos. 311-313 N. Wayne St., being a two story and part basement, brick wall, re-enforced concrete, fireproof building, 39.5 ft. wide by 69.2 ft. long by 38.3 ft. high; with a light well 12.5 ft. wide by 40 ft. long for the height of building. Used for Main central office.	"	1	39,926.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

3 - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
dusky			
Building No. 1 Located at No. 416 Columbus Ave., being a two part building; front part being a two story, no basement, brick wall, frame construction, non-fireproof building, 36.7 ft. wide by 31.3 ft. long by 31.2 ft. high; rear part being a two story and basement, brick wall, concrete construction, fireproof building, 31 ft. wide by 62.3 ft. long by 40 ft. high; with a one story and basement addition, of concrete construction, 11.8 ft. wide by 16.5 ft. long by 21 ft. high. Used for Main central office.	Bldg.	1	$ 51,199.00
Building No. 2 Located in rear of No. 416 Columbus Ave., being a one story, no basement, brick and frame construction, 31 ft. wide by 33 ft. long by 11.5 ft. high. Used for garage	"	1	3,330.00
uth Euclid			
Building No. 1 Located at Mayfield Rd. and Longwood Dr., being a two story and basement, frame, non-fireproof building, 22 ft. wide by 29 ft. long by 26 ft. high. Used for Main central office	"	1	5,000.00
Building No. 2 Located in rear of Building No. 1, being a one and one-half story, no basement, frame building, 12.2 ft. wide by 38.7 ft. long. Used for garage.	"	1	430.00

12099

COMPANY WIDE APPRAISAL

2 - BUILDING

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Re
Springfield			
Building No. 1 Located at Nos. 132-134 E. High St., being a two story and basement, brick wall, frame construction, non-fireproof building, 38.1 ft. wide by 70 ft. long by 39 ft. high. Used for Main central office.	Bldg.	1	$ 51,
Building No. 2 Located at Nos. 21-25 S. Center St., being a two story and basement, brick wall, frame construction, non-fireproof building, 37 ft. wide by 60.2 ft. long by 44.5 ft. high. Used for Center central office	"	1	48,
Building No. 3 Located in rear of Nos. 21-25 S. Center St., being a one story, no basement, cement floor, brick and frame building, 18 ft. wide by 60 ft. long by 11 ft. high. Used for garage.	"	1	2,
St. Clairsville			
Building No. 1 Located on Marietta St., being a one and one-half story and part basement, brick and wood wall, frame construction non-fireproof building, 32.2 ft. wide by 40.7 ft. long by 18 ft. high. Used for Main central office.	"	1	6,
Steubenville			
Building No. 1 Located at No. 422 Washington St., being a three story and basement, brick wall, concrete construction, fireproof building, 38 ft. wide by 53 ft. long by 51 ft. high, with a light court 8.3 ft. wide by 21.6 ft. long for the full height of building. Used for Main central office.	"	1	49,

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Steubenville			
Building No. 2 Located in the rear of No. 422 Washington St., being a one story, no basement, brick and tile wall, frame construction building, being 38 ft. wide by 35 ft. long by 12 ft. high. Used for garage	Bldg.	1	$ 4,040.00
Toledo			
Building No. 1 Located at No. 436 Delaware Ave., being a two story and basement, brick wall, re-enforced concrete, fireproof building, 33.5 ft. wide by 79.3 ft. long by 40.5 ft. high, with a two story and basement addition, 42 ft. wide by 65.2 ft. long by 37.8 ft. high of similar construction. Used for Collingwood central office.	"	1	53,175.00
Building No. 2 Located at Nos. 511-513 E. Broadway; being a two story and basement, brick wall, re-enforced concrete construction, fireproof building, 38.8 ft. wide by 95.5 ft. long by 46.9 ft. high; with a light well 8.5 ft. wide by 55.3 ft. long for full height of building. Used for Navarre central office	"	1	73,385.00
Building No. 3 Located at No. 1131 Palmwood Ave., being a two story and basement, brick wall, re-enforced concrete construction, fireproof building, 45.2 ft. wide by 109.8 ft. long by 38.8 ft. high with two light wells, one being 2.7 ft. wide by 19.4 ft. long, the other being 12.2 ft. wide by 60.6 ft. long, both for full height of building. Used for Forest central office	"	1	77,661.00

2B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
Toledo (Cont'd)			
Building No. 4 Located at No. 402 New York Ave., being a two story and part basement, brick wall, frame construction, non-fireproof building, 26 ft. wide by 65 ft. long by 26.7 ft. high; with a light well 4 ft. wide by 37.5 ft. long for full height of building. Used for Pontiac central office.	Bldg.	1	$ 21,915.00
Building No. 5 Located at No. 231 Huron St., being a three story and basement, brick wall, steel construction, semi-fireproof building, 40 ft. wide by 120 ft. long by 60 ft. high. Used for Main-S central office	"	1	136,250.00
Building No. 6 Located at No. 851 Islington St., being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 38 ft. wide by 69 ft. long by 42 ft. high. Used for Garfield central office.	"	1	54,330.00
Building No. 7 Located at No. 889 Orchard St,, being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 38 ft. wide by 52 ft. long by 44 ft. high. Used for Walbridge central office.	"	1	45,081.00
Building No. 8 Located at No. 1726 Arlington St,, being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 31.7 ft. wide by 85.3 ft. long by 48. ft. high, with an annex 13.3 ft. wide by 34.9 ft. long by 48 ft. high. To be used for Central office	"	1	67,500.00

COMPANY WIDE APPRAISAL

2 - BUILDINGS

- Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
edo (Cont'd)			
Building No. 9 Located at No. 240 Vance St. Rented quarters. Heating plant owned. Used for plant offices.	Lot	1	$ 2,050.00
ontown			
Building No. 1 Located on W. Main St., being a two story and basement, frame building, 20.8 ft. wide by 50.5 ft. long by 32 ft. high. Used for Main central office.	Bldg.	1	6,100.00
r Sandusky			
Building No. 1 Located at Wyandotte and 7th Sts., rented building. Miscellaneous building equipment owned. Used for Central office.	Lot	1	1,302.00
cliffe			
uilding No. 1 Located on Euclid Ave., between Stop Nos. 22½ and 23, being a two and one half story and basement frame building, 28.2 ft. wide (avg.) by 34.3 ft. long by 31.2 ft. high. Used for Main central office	Bldg.	1	9,576.00
uilding No. 2 Located in the rear of Building No. 1, being a two story, no basement, frame barn, 18.3 ft. wide by 24.7 ft. long by 19 ft. high. Used for garage	"	1	955.00

12103

COMPANY WIDE APPRAISAL

2 - BUILDINGS

2-B - Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost
Youngstown			
Building No. 1 Located at No. 116 W. Rayen Ave., being a three story and basement, brick wall, re-enforced concrete construction, fire-proof building, 45 ft. wide by 190 ft. long by 57 ft. high; with two light wells, one being 8 ft. wide by 147.8 ft. long, the other being 4 ft. wide by 127.8 ft. long, both for the full height of building. Used for Garfield central office.	Bldg.	1	$156,630
Building No. 2 Located at No. 21 E. Rayen Ave., being a two story and basement, brick wall, re-enforced concrete construction, fire-proof building, 56.3 ft. wide by 123.3 ft. long by 41 ft. high, with one light court 16.25 ft. wide, 90 ft. long, 41 ft. high. Used for Randolph central office.	"	1	97,919
Building No. 3 Located at No. 2413 Oakhill Ave., being a one story and basement, brick wall, re-enforced concrete construction, fire-proof building, 18 ft. wide by 31 ft. long by 19 ft. high. Used for South central office	"	1	6,130
Building No. 4 Located at No. 13 No. Belle Vista Ave., being a one story and basement, brick wall, re-enforced concrete construction, fire-proof building, 24 ft. wide by 30 ft. long by 19 ft. high. Used for West central office.	"	1	8,080

COMPANY WIDE APPRAISAL

2 - BUILDINGS

Buildings - Account No. 212 (Cont'd)

Item	Unit	Quantity	Reproduction Cost New
ville			
ilding No. 1 Located at Nos. 27-29 N. Sixth St., being a two story and basement, brick wall, re-enforced concrete and steel construction, fireproof building, 58 ft. wide, 34 ft. of the width being 41 ft. deep and 24 ft. of the width being 99.5 ft. deep by 42 ft. high. Used for Main central office	Bldg.	1	$ 78,369.00
L - ACCT 212 - Buildings			$7,788,774.00

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

SUMMARY

3-A Central Office Telephone Equipment	$16,956,131.00
3-B Other Equipment of Central Office	632,518.00
TOTAL - Central Office Equipment	$17,588,649.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

- Central Office Telephone Equipment - Acct. 221

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ADAMSVILLE TOLL				
ling circuit	Lot	1	$ 7.64	$ 8.00
erial				8.00
r, supervision and tool expense				1.00
allation material				-
ply expense				-
ight and cartage				-
tingencies				-
Total				$ 9.00
AKRON SUBSCRIBER				
, 8 panel, 3 position, 9600				
e sections (subscriber)	Each	29	489.00	14,181.00
turning section	"	1	235.00	235.00
panel	"	1	75.00	75.00
sections	"	3	95.00	285.00
riber multiple (29 sects.)	"	7,200	13.534	97,445.00
riber answering jacks	"	14,120	4.065	57,398.00
l multiple (1 sect.)	"	50	.485625	24.00
l answering jacks	"	50	4.5025	225.00
oing trunks (29 sects)	"	660	21.779	14,374.00
l to rural trunks (28 sects.)	"	10	31.6855	317.00
ing trun. circuits	"	30	24.40	732.00
criber positions	"	79	44.218	3,493.00
positions	"	2	44.218	88.00
l switching positions	"	1	17.92	18.00
riber cord circuits	"	1,458	22.99	33,519.00
l cord circuits	"	44	58.99	2,596.00
le positions (1 pos)	Lot	1	142.00	142.00
rriers telephone circuit,				
divisions, 30 sections	"	1	411.00	411.00
positions	Each	3	Included	
ging up positions	Lot	1	242.79	243.00
, 7 panel, 2 position, 12500				
e sections (trunk)	Each	9	474.00	4,266.00
turning sections	"	1	235.00	235.00
nel	"	1	75.00	75.00
ribers multiple (8½ sects.)	"	7,400	3.621875	26,802.00
ing trunks (9 sects.)	"	20	6.8485	137.00
incoming trunks	"	464	24.40	11,322.00
l switching positions	"	15	17.92	269.00
positions	"	1	Included	
ging up position	Lot	1	356.92	357.00

12107

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost Ne
AKRON SUBSCRIBER (CONT'D)				
Peg count circuits	Each	98	$ 8.427-	$ 826.
Busy back circuits	"	70	12.45	872.
Night alarm circuits	"	15	8.06	121.
Emergency call circuits	"	1	22.50	22.
Miscel. equipment in sections	Lot	1	3687.79	3,688.
Wire chief's desk	"	1	2533.74	2,534.
Repair clerk's desk	"	1	458.76	459.
Chief operator's desk	"	1	570.37	570.
Service observing desk	"	1	1370.76	1,371.
Information desk	"	1	1323.66	1,324.
Frames and racks	"	1	11169.21	11,169.
Miscl. equipment frames and racks	"	1	17100.80	17,101.
Cable and wire	"	1	53937.64	53,938.
Power plant	"	1	21606.29	21,606.
Material				$ 384,868.
Installation labor				142,400.
Installation material				5,773.
W. E. Co. Engineering				28,865.
Freight and cartage				3,849.
Contingencies				3,848.
Total				$ 569,601.
AKRON TOLL In Subscriber Board.				
No. 1C, 6 panel, 3 position, 9600 line sections (subscriber)	Each	.1	489.00	489.
Toll switching positions	"	3	17.92	54.
Incoming trunk circuits	"	96	48.3852	4,643.
Incoming trunks - call wire	"	43	1.014	43.
Subscribers multiple (1 sect.)	"	7,200	.446	3,211.
Outgoing trunks (1 sect.)	"	660	.4441	293.

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
AKRON TOLL (CONT'D)				
In trunk board				
ll switching positions	Each	1	$ 17.92	$ 18.00
coming trunk circuits	"	60	48.3852	2,903.00
ll loops (special subs.)	"	40	1.014	41.00
bscriber multiple (1/2 sect.)	"	3,700	.4325	1,600.00
. 1, 5 panel, 2 position inter-mediate type toll sections	"	17	315.00	5,355.00
. 1, 5 panel, 2 position, low type toll sections	"	5	295.00	1,475.00
ble turning section (inter)	"	1	155.00	155.00
ble turning section (low)	"	1	115.00	115.00
l panel (intermediate)	"	1	50.00	50.00
l panel (low)	"	1	50.00	50.00
ll multiple (22 sects)	"	180	35.301	6,354.00
.Toll multiple (4 sects)	"	40	10.2025	408.00
tgoing trunks (22 sects)	"	240	12.765	3,064.00
cording trunks (5 sects)	"	60	5.917	355.00
ll loops (special subs.)	"	20	8.734	175.00
cording ans. jacks (night)	"	40	1.065	43.00
cording ans. jacks (regular)	"	60	21.6965	1,302.00
ll cord circuits (line)	"	288	43.6241	12,564.00
cording cord circuits	"	80	27.22025	2,178.00
ll line positions	"	34	49.69	1,689.00
ll recording positions	"	10	30.92	309.00
ll answering jacks	"	560	9.685	5,424.00
terposition trunk circuits	"	50	9.6676	483.00
ght alarm circuits	"	1	7.86	8.00
pervisors telephone circuits	"	12	14.26	171.00
sel. Equipment in sections	Lot	1	2,272.00	2,272.00
lef operator's desk	"	1	460.01	460.00
rectory desk	"	1	646.52	647.00
k operator's table	"	1	245.26	245.00
ll test panel and associated equipment	"	1	37742.93	37,743.00
mes and racks	"	1	1969.90	1,970.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
AKRON TOLL (CONT'D)				
Miscel. equipment, frames and racks	Lot	1	$ 2094.76	$ 2,0
Cable and wire	"	1	3718.30	3,7
Material				$ 104,1
Installation labor				38,8
Installation material				1,8
W. E. Co. Engineering				7,8
Freight and cartage				1,0
Contingencies				1,2
Total				$ 154,
ALLIANCE SUBSCRIBER				
Primary master switches	Each	60	27.65	1,6
Secondary master switches	"	23	32.40	
Primary line switches	"	2,800	4.60	12,8
Secondary line switches	"	28	3.85	
Frames - line switches and connector	"	28	728.15	20,3
Selectors	"	705	28.30	19,9
Selector frames	"	5	387.35	1,9
Connectors	"	548	39.60	21,6
Reverting call switches	"	6	36.00	
Test distributors	"	2	40.75	
Traffic registers	"	198	13.20	2,6
Test connectors	"	28	26.85	
Miscellaneous mounting details	Lot	1	269.75	
Miscellaneous condensers	Each	3,003	.7887	2,3
Banks of 10	"	6	68.65	
Miscellaneous relay groups	"	81	22.30	1,8
Line switch piers (single)	"	28	2.60	
Pier covers (single)	"	28	7.70	
Line switchboard covers (single)	"	28	93.05	2,6
Supervisory cabinet	Lot	1	170.87	
Main distributing frame	"	1	3,869.08	3,8
Intermediate distributing frame	"	1	483.32	
Wire chief's desk	"	1	1,201.71	1,2
Power plant	"	1	12,868.90	12,8

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ALLIANCE SUBSCRIBER (CONT'D)				
Cable racks	Lot	1	$ 475.05	$ 475.00
Cable and wire	"	1	4,345.85	4,346.00
Miscellaneous items	"	1	3,367.82	3,368.00
Special "A" Board No. 1, 5 panel, 2 position inter-mediate type toll sections	Each	2	305.00	610.00
[illegible] turning section	"	1	115.00	115.00
[illegible] turning section	"	1	50.00	50.00
[illegible]l " A" positions	"	2	59.40	119.00
[illegible] positions	"	1	59.40	59.00
[illegible] station positions	"	1	59.40	59.00
[illegible]ial "A" cord circuits	"	12	58.58	703.00
[illegible]l cord circuits	"	44	62.71	2,759.00
[illegible] answering jacks	"	80	6.855	548.00
Pay station answering jacks	"	40	6.084	243.00
[illegible] multiple, (2 sect.)	"	80	1.875	150.00
Pay station multiple (2 sect.)	"	20	1.875	38.00
Outgoing trunks to 1st. selector levels (2)	"	20	2.8105	56.00
Information trunk circuits	"	17	7.8058	133.00
Incoming trunks to rural	"	20	8.014	160.00
Complaint trunk circuits (repair)	"	4	1.069	4.00
Miscl. equipment in sections	Lot	1	274.85	275.00
Intercepting trunk circuits	Each	66	4.01742	265.00
[illegible]terial				$ 123,905.00
[illegible]tallation labor				45,845.00
[illegible]tallation material				1,859.00
[illegible]. Co. Engineering				9,293.00
[illegible]ight and cartage				1,239.00
[illegible]tingencies				1,239.00
[illegible]otal				$ 189,380.00
[illegible]LLIANCE TOLL				
[illegible] 1, 5 panel, 2 position, inter-[illegible]diate type toll sections	Each	5	295.00	1,475.00
[illegible]going dialing trunks (5 sects.)	"	40	3.1515	126.00
[illegible]l multiple (5 sects.)	"	60	3.1515	189.00
[illegible] multiple (5 sect.)	"	80	7.999	640.00
[illegible]going trunks (5 sect.)	"	40	3.1515	126.00
[illegible]ording trunk circuits	"	20	21.6965	434.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 231 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
ALLIANCE TOLL (CONT'D)				
Toll line positions	Each	8	$ 49.69	$
Recording positions	"	2	30.42	
Toll cord circuits	"	68	43.6241	2
Recording cord circuits	"	12	27.22025	
Toll answering jacks	"	70	9.6676	
Miscl. equipment in sections	Lot	1	682.58	
Chief operator's desk	"	1	505.18	
Toll test panel and associated equipment	"	1	7,432.73	7
Material				$ 16
Installation labor				5
Installation material				
W. E. Co. Engineering				1
Freight and cartage				
Contingencies				
Total				$ 23
ALTON SUBSCRIBER				
1 position North magneto switchboard, wired and equipped for 50 lines, 12 cord circuits	Each	1	355.67	
Miscellaneous equipment	Lot	1	152.43	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
ASHTABULA TOLL				
No. 1, 5 panel, 2 position, low type toll sections	Each	4	295.00	1
End panels	"	2	50.00	
Toll answering jacks	"	70	7.62525	
Toll multiple (4 sects)	"	60	6.51[illegible]	
Outgoing trunks (4 sects.)	"	40	14.7949	
Recording trunk circuits	"	20	12.189	
Toll cord circuits	"	58	28.9875	1

3 - CENTRAL OFFICE EQUIPMENT

-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ASHTABULA TOLL (CONT'D)				
ecording cord circuits	Each	6	$ 27.22025	$ 163.00
ll line positions	"	7	20.65	145.00
ecording positions	"	1	20.65	21.00
ght alarm circuits	"	1	7.86	8.00
scl. equipment in sections	Lot	1	182.36	182.00
ll test panel and associated equipment	"	1	1361.63	1,362.00
ief operator's desk	"	1	516.87	517.00
and racks	"	1	389.30	389.00
ls and wire	"	1	690.40	690.00
terial				$ 8,195.00
stallation labor				3,032.00
stallation material				123.00
E. CO. Engineering				615.00
eight and cartage				82.00
ntingencies				82.00
Total				$12,129.00
ASHLAND TOLL				
ll test panel and associated equipment	Lot	1	346.25	346.00
terial				$ 346.00
er, supervision and tool expense				42.00
allation material				3.00
ply Expense				14.00
ght and cartage				3.00
ngencies				3.00
Total				$ 411.00
[illegible] TOLL				
l test panel and associated equipment	Lot	1	1258.63	1,259.00
erial				$ 1,259.00
er, supervision and tool expense				154.00
tallation material				13.00
ply expense				50.00
ght and cartage				13.00
ncies				13.00
				$ [illegible]

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ATTICA TOLL				
Toll test panel and associated equipment	Lot	1	$ 80.13	$ 80.00
Material				$ 80.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 96.00
ATWATER SUBSCRIBER				
No. E-167 magneto switchboard wired and equipped for 50 lines and 10 cord circuits	Each	2	355.67	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
ATWATER TOLL				
In subscriber board.				
No. 19A drops, single mtd	Each	4	1.65	7.00
Jacks (220C)	"	4	.42	1.00
Factory wiring	"	4	.25	1.00
Toll test panel and associated equipment	Lot	1	73.85	74.00
Material				$ 83.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 97.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
AUSTINBURG TOLL				
rotectors	Lot	1	$ 1.03	$ 1.00
aterial				1.00
abor, supervision and tool expense				-
nstallation material				-
upply expense				-
reight and cartage				-
ontingencies				-
Total				$ 1.00
AVON TOLL				
hantom circuit equipment	Lot	1	14.05	14.00
aterial				$ 14.00
abor, supervision and tool expense				2.00
nstallation material				-
upply expense				1.00
reight and cartage				-
ontingencies				-
Total				$ 17.00
BARBERTON SUBSCRIBER				
panel, 3 position, 2400 line sections, subscriber, S-C	Each	3	465.00	1,395.00
ble turning section	"	1	Included	
d panel	"	1	"	
bscriber answering jacks	"	760	6.6875	5,082.00
ral answering jacks	"	20	4.505	90.00
bscriber multiple (3 sects.)	"	760	2.8445	1,877.00
tgoing trunk circuits (3 sects.)	"	60	2.6995	162.00
coming trunk circuits, R.D.	"	40	4.155	166.00
bscriber positions	"	6	38.8975	233.00
bscriber cord circuits	"	90	31.63	2,847.00
rouble position (1 position)	Lot	1	112.46	112.00
ral cord circuits (in toll)	Each	-	-	- -
scl. equipment in sections	Lot	1	323.57	324.00
in distributing frame	"	1	119.70	120.00
lay racks	"	1	57.60	58.00
wer plant	"	1	1977.85	1,978.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BARBERTON SUBSCRIBER (CONT'D)				
Cable and wire	Lot	1	$2314.59	$ 2,31[illegible]
Miscellaneous items	"	1	63.79	[illegible]
Cable racks	"	1	180.00	[illegible]
Wire chief's desk	"	1	375.43	[illegible]
Material				$ 17,37[illegible]
Installation labor				6,43[illegible]
Installation material				[illegible]
W. E. Co. Engineering				1,30[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				$ 25,7[illegible]
BARBERTON TOLL				
In subscriber board.				
Toll answering jacks	Each	10	4.86	[illegible]
Recording trunk circuits	"	10	7.26	[illegible]
Toll cord circuits	"	15	45.92	[illegible]
Toll line positions	"	1	34.51	[illegible]
Miscell. equipment in sections	Lot	1	20.80	[illegible]
Material				$ [illegible]
Installation labor				[illegible]
Installation material				[illegible]
W. E. Co. Engineering				[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				$ 1,[illegible]
BARNESVILLE SUBSCRIBER				
10 panel, 5 position, common battery transfer switchboard sections, S-C	Each	1	565.00	[illegible]
Subscriber answering jacks	"	490	4.46	2,[illegible]
Rural answering jacks	"	20	4.20	[illegible]
Outgoing trunk circuits	"	20	1.01	[illegible]
Subscriber positions	"	5	17.19	[illegible]
Subscriber cord circuits	"	54	15.75	[illegible]

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BARNESVILLE SUBSCRIBER (CONT'D)				
terposition trunk circuits	Each	20	$ 4.44	$ 89.00
ght alarm circuits	"	1	8.29	8.00
sel. equipment in section	Lot	1	305.69	306.00
re chief's desk	"	1	270.49	270.00
lay cabinet	"	1	387.50	388.00
in distributing frame	"	1	693.57	694.00
ser plant	"	1	1041.02	1,041.00
ble and wire	"	1	201.72	202.00
scellaneous items	"	1	328.13	328.00
terial				$ 7,116.00
tallation labor				2,633.00
tallation material				107.00
E. Co. Engineering				534.00
ight and cartage				71.00
tingencies				71.00
Total				$ 10,532.00
BARNESVILLE TOLL				
In subscribor board				
l answering jacks	Each	20	4.65	93.00
l multiple (1 sect.)	"	40	.90125	36.00
ording trunk circuits	"	10	4.65	46.00
anel, 2 position, low type toll sections, S-C	"	1	395.00	395.00
l answering jacks	"	20	5.095	102.00
l multiple (1 sect.)	"	40	1.75	70.00
ging trunk circuits	"	20	1.7775	36.00
ording trunk circuits	"	10	7.88	79.00
l cord circuits	"	17	30.72	522.00
l line positions	"	2	24.72	49.00
el. equipment in sections	Lot	1	241.56	242.00
l test panels and associated equipment	"	1	455.71	456.00

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3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BARNESVILLE TOLL (CONT'D)				
On Main distributing frame				
Miscellaneous equipment	Lot	1	$ 6.15	$ 6.00
Relay racks	"	1	280.95	281.00
Cable and wire	"	1	53.37	53.00
Material				$ 2,466.00
Installation labor				912.00
Installation material				37.00
W. E. Co. Engineering				185.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,650.00
BAINBRIDGE TOLL				
Toll test panel and associated equipment	Lot	1	124.99	125.00
Material				$ 125.00
Labor, supervision and tool expense				15.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 148.00
BEAVER DAM TOLL				
Protectors	"	1	14.90	15.00
Miscellaneous equipment	"	1	2.67	3.00
Material				$ 18.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 22.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BEDFORD SUBSCRIBER				
No. 9, 2 panel, 1 position, 400 line sections (800 multiple)	Each	5	$ 150.00	$ 750.00
Subscriber multiple (5 sects)	"	500	4.58	2,290.00
Subscriber positions	"	5	19.892	99.00
Subscriber cord circuits	"	75	20.57	1,543.00
Night alarm circuits	"	1	8.89	9.00
Miscl. equipment in sections	Lot	1	123.35	123.00
No. 6C Chief operator's desk	"	1	190.00	190.00
No. 10 wire chief's desk	"	1	210.00	210.00
Main distributing frame	"	1	602.40	602.00
Coil rack	"	1	65.92	66.00
Power plant	"	1	1363.57	1,364.00
Cable and wire	"	1	171.67	172.00
Miscellaneous items	"	1	117.40	117.00
Material				$ 7,535.00
Installation labor				2,788.00
Installation material				113.00
N. E. Co. Engineering				565.00
Freight and cartage				75.00
Contingencies				75.00
Total				$ 11,151.00
BEDFORD TOLL				
No. 9, 2 panel, 1 position 400 line sections (800 multiple)	Each	1	150.00	150.00
Subscriber multiple (1 sect.)	"	300	.67	201.00
Toll answering jacks	"	15	3.957	59.00
Toll multiple (1 sect)	"	20	.685	14.00
Toll a rd circuits	"	15	25.1153	377.00
Toll line positions	"	1	23.88	24.00
Miscl. equipment in sections	Lot	1	24.67	25.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BEDFORD TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$360.06	$ 360.06
Cable and wire	"	1	Included	
Material				$ 1,210.00
Installation labor				448.00
Installation material				18.00
W. E. Co. Engineering				91.00
Freight and cartage				12.00
Contingencies				13.00
Total				$ 1,792.00
BELLAIRE SUBSCRIBER				
No. 10, 2 panel, 1 position sections	Each	12	160.00	1,920.00
Cable turning sections	"	2	85.00	170.00
Subscriber answering jacks	"	1200	2.41	2,892.00
Rural answering jacks	"	30	6.1825	186.00
Subscriber multiple (4 panel)	"	1200	3.66	4,392.00
Outgoing trunk circuits (4 panel)	"	120	3.05	366.00
Incoming switching trunks	"	65	23.28	1,513.00
Subscriber positions (line)	"	6	16.55	99.00
Rural positions	"	2	19.71	39.00
Subscriber trunk positions	"	2	33.00	66.00
Subscriber cord circuits	"	90	24.591	2,213.00
Rural cord circuits	"	30	41.974	1,259.00
Night alarm circuits	"	1	9.62	10.00
Miscl. equipment in sections	Lot	1	494.51	495.00
Chief operator's desk	"	1	255.96	256.00
Wire chief's desk	"	1	334.37	334.00
Main distributing frame	"	1	2,265.28	2,265.00
Intermediate frame	"	1	203.50	204.00
Relay racks	"	1	40.70	41.00
Coil racks	"	1	97.98	98.00
Power plant	"	1	1433.14	1,433.00
Generator panel	"	1	32.25	32.00

8 - CENTRAL OFFICE EQUIPMENT

8-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BELLAIRE SUBSCRIBER (CONT'D)				
Misc. battery equipment	Lot	1	$ 61.09	$ 61.00
Cable and wire	"	1	2575.11	2,575.00
Cable racks	"	1	197.50	198.00
Miscellaneous items	"	1	175.51	176.00
Material				$ 23,282.00
Installation labor				8,614.00
Installation material				349.00
W. E. Co. Engineering				1,746.00
Freight and cartage				233.00
Contingencies				233.00
Total				$ 34,457.00
BELLAIRE TOLL				
In subscriber board.				
Toll answering jacks	Each	20	5.35	107.00
Toll switching trunks	"	15	34.19125	513.00
Subscriber multiple, 4 panel	"	1,200	Included	-
Toll switching positions	"	1	"	-
Misc. equipment in sections	Lot	1	"	-
Cable and wire	"	1	"	-
Miscellaneous items	"	1	"	-
Material				$ 620.00
Installation labor				229.00
Installation material				9.00
W. E. Co. Engineering				46.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 916.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BELLBROOK SUBSCRIBER				
No. E-157, 1 position magneto switchboard, wired and equipped for 80 lines, 10 cord pairs	Each	1	$ 569.07	$
Miscellaneous equipment	Lot	1	243.89	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
BELLEFONTAINE TOLL				
No. 1, W. E. Co. toll test panel and associated equipment	Lot	1	413.52	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
BEREA SUBSCRIBER				
6 panel, 3 position, 2400 line switchboard, K.S.S.	Each	1-1/3	440.00	
Cable turning section	"	1	80.00	
End panel	"	1	50.00	
Subscriber answering jacks	"	700	6.852	4,7
Rural answering jacks	"	60	4.41	
Subscriber multiple (1-1/3 sects)	"	1,000	.7366	
Rural multiple (1 sect.)	"	60	1.09	
Outgoing trunk circuits (1-1/3 sects)	"	20	5.26	
Subscriber positions	"	3	23.10	
Rural positions	"	1	23.10	
Subscriber cord circuits	"	45	41.66	1,8
Rural cord circuits	"	15	49.33	
Supervisors telephone circuit, 1 division, 2 sections	Lot	1	35.22	
Night alarm circuit	Each	1	6.63	
Miscl. equipment in sections	Lot	1	77.35	

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BEREA SUBSCRIBER (CONT'D)				
Chief operator's desk	Lot	1	$ 205.76	$ 206.00
Wire chief's desk	"	1	253.79	254.00
Main distributing frame	"	1	1011.22	1,011.00
Intermediate frame	"	1	118.70	119.00
Coil racks	"	1	82.32	82.00
Relay racks	"	1	611.00	611.00
Power plant	"	1	1228.74	1,229.00
Cable racks	"	1	122.20	122.00
Fuse panels	"	1	168.88	169.00
Cable and wire	"	1	2,049.02	2,049.00
Miscellaneous items	"	1	38.55	39.00
Material				$ 15,402.00
Installation labor				5,699.00
Installation material				231.00
W. E. Co. Engineering				1,155.00
Freight and cartage				154.00
Contingencies				154.00
Total				$ 22,795.00
BEREA TOLL				
[illegible] panel, 3 position, 2400 line switchboard, K.S.& S.	Each	2/3	440.00	293.00
[illegible]scriber multiple (2/3 sect.)	"	800	.53	424.00
[illegible] multiple (2/3 sect.)	"	40	.53	21.00
Toll answering jacks	"	30	8.973	269.00
Toll multiple (2 positions)	"	20	4.166	83.00
Toll line positions	"	2	16.37	33.00
Toll cord circuits	"	30	41.3653	1,241.00

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COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BEREA TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$780.22	$ 78
Material				$ 3,14
Installation labor				1,1
Installation material				
W. E. Co. Engineering				3
Freight and cartage				
Contingencies				
Total				$ 4,5
BETHESDA SUBSCRIBER				
No. 1005, 1 position magneto switchboards, equipped for 15 cord circuits and 80 lines	Each	2	569.07	1,1
Miscellaneous equipment	Lot	1	487.78	4
Material				$ 1,6
Labor, supervision and tool expense				1
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$ 1,9
BETHESDA TOLL				
In subscriber board.				
No. 19A drops	Each	7	1.65	1
Drop mounting	"	1	1.05	
Jacks (220 C)	"	7	.42	
Factory wiring	"	7	.25	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BLANCHESTER TOLL				
wire toll test panel and associated equipment	Lot	1	$ 116.23	$ 116.00
terial				$ 116.00
bor, supervision and tool expense				14.00
tallation material				1.00
pply expense				5.00
eight and cartage				1.00
ntingencies				1.00
Total				$ 138.00
BLOOMINGBURG SUBSCRIBER				
position magneto switchboard, equipped for 15 cord pairs (each) and 175 lines (total) K.S.S.	Each	2	622.42	$1,245.00
scellaneous equipment	Lot	1	533.50	534.00
terial				1,779.00
bor, supervision and tool expense				658.00
tallation material				27.00
pply expense				133.00
eight and cartage				18.00
ntingencies				18.00
Total				$2,633.00
BLOOMINGBURG TOLL				
wire toll test panel and associated equipment	Lot	1	38,90	$ 39.00
terial				$ 39.00
bor, supervision and tool expense				5.00
tallation material				-
pply Expense				2.00
eight and cartage				-
ntingencies				-
Total				$ 46.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BLOOMINGVILLE SUBSCRIBER				
1 position magneto switchboard, equipped for 30 lines and 10 cord circuits, K.S.S.	Each	1	$213.40	$
Miscellaneous equipment	Lot	1	91.45	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
BLUFFTON TOLL				
40 wire toll test panel and associated equipment	Lot	1	87.54	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply Expense				
Freight and cartage				
Contingencies				
Total				$
BOWERSVILLE SUBSCRIBER				
1 position magneto switchboard, equipped with 90 lines, 10 cord circuits, K.S.S.	Each	1	640.21	
Miscellaneous equipment	Lot	1	274.37	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$ 1,
BOWLING GREEN TOLL				
41 wire toll test panel and associated equipment	Lot	1	404.58	

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BOWLING GREEN TOLL (CONT'D)				
50 line toll test panel (K.S.S.) and associated equipment	Lot	1	$522.50	$ 522.00
No. 6C Calculagraph	Each	1	69.16	69.00
Material				$ 996.00
Labor, supervision and tool expense				122.00
Installation material				10.00
Supply expense				40.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,188.00
BRILLIANT TOLL				
10 wire toll test panel and associated equipment	Lot	1	121.89	122.00
Material				$ 122.00
Labor, supervision and tool expense				15.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 145.00
BREWSTER TOLL				
10 wire toll test panel and associated equipment	Lot	1	111.02	111.00
Material				$ 111.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 132.00
BRICKSVILLE SUBSCRIBER				
No. 10B-A, 1 position magneto switchboard, equipped for 120 lines, 15 cord circuits	Each	1	853.60	854.00

COMPANY WIDE APPRAISAL

8 - CENTRAL OFFICE EQUIPMENT

8-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BRECKSVILLE SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	365.83	$ 366.00
Material				$ 1,220.00
Labor, supervision and tool expense				149.00
Installation material				12.00
Supply expense				49.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,454.00
BRECKSVILLE TOLL				
In subscriber board.				
No. 19A drops	Each	15	1.65	25.00
No. 56 drop mounting	"	1	1.60	2.00
No. 299A jacks	"	15	.44	7.00
Factory wiring	"	15	.25	4.00
Toll test panel and associated equipment	Lot	1	259.93	260.00
Material				$ 298.00
Labor, supervision and tool expense				37.00
Installation material				3.00
Supply expense				12.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 356.00
BRYAN TOLL				
Toll test panel and associated equipment	Lot	1	176.96	177.00
Material				$ 177.00
Labor, supervision and tool expense				22.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 212.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BRIDGEPORT SUBSCRIBER				
No. 9, 1 position, 2 panel, 400 line sections (800 multiple)	Each	7	$150.07	$ 1,050.00
Rural answering jacks	"	30	3.3877	102.00
Subscriber multiple (4 panel)	"	520	4.245	2,207.00
Outgoing trunks (4 panel)	"	120	2.0745	249.00
Incoming switching trunks	"	45	32.81	1,476.00
Subscriber positions	"	4	23.662	95.00
Rural positions	"	1	23.662	24.00
Subscriber switching positions	"	2	31.25	62.00
Subscriber cord circuits	"	60	20.754	1,245.00
Rural cord circuits	"	15	43.3714	651.00
Night alarm circuits	"	1	8.29	8.00
Miscl. equipment in sections	Lot	1	434.64	435.00
Wire chief's desk	"	1	319.01	319.00
Fuse rack (panel)	"	1	590.00	590.00
Main distributing frame	"	1	1,003.92	1,004.00
Power plant	"	1	1,286.60	1,287.00
Relay racks	"	1	198.51	199.00
Coil racks	"	1	448.43	448 00
Cable and wire	"	1	735.00	735.00
Cable racks	"	1	158.23	158.00
Miscellaneous items	"	1	53.00	53.00
Material				$ 12,397.00
Installation labor				4,587.00
Installation material				185.00
S. N. Co. Engineering				930.00
Freight and cartage				124.00
Contingencies				124.00
Total				$ 18,347.00
BRIDGEPORT TOLL				
In subscriber board.				
Recording trunks	Each	20	3.329	67.00
Toll switching trunks	"	7	34.39	241.00
Toll switching positions	"	-	-	

12129

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BRIDGEPORT TOLL (CONT'D)				
In subscriber board (Cont'd)				
Busy back circuits	Each	10	$.249	$ 2.00
Miscl. equipment in sections	Lot	1	4.76	5.00
Cable and wire	"	1	51.55	52.00
Toll test panel and associated equipment	"	1	108.03	108.00
Material				$ 475.00
Labor, supervision and tool expense				50.00
Installation material				5.00
Supply expense				19.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 559.00
BREMEN TOLL				
40 wire toll test panel and associated equipment	Lot	1	82.31	82.00
Material				$ 82.00
Labor, supervision and tool expense				10.00
Installation material				3.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 98.00
BUCHTEL SUBSCRIBER				
No. 105, 1 position magneto switchboard, equipped for 100 lines, 12 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00

3-4 Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BUCHTEL TOLL				
Toll test panel and associated equipment	Lot	1	$115.38	$ 115.00
Material				$ 115.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 137.00
BUCYRUS TOLL				
40 wire toll test panel and associated equipment	Lot	1	362.42	362.00
Material				$ 362.00
Labor, supervision and tool expense				44.00
Installation material				4.00
Supply expense				14.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 432.00
CADIZ TOLL				
Toll test panel and associated equipment		1	217.35	217.00
Material				$ 217.00
Labor, supervision and tool expense				27.00
Installation material				2.00
Supply expense				9.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 259.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CALDWELL TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 100.28	$ 100.00
Material				$ 100.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 119.00
CAMBRIDGE TOLL				
30 line toll test panel and associated equipment. North	Lot	1	102.53	103.00
45 wire toll test panel and associated equipment. W. E. Co.	"	1	303.63	304.00
Material				$ 407.00
Labor, supervision and tool expense				50.00
Installation material				4.00
Supply expense				18.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 495.00
CAMDEN TOLL				
20 wire toll test panel and associated equipment	Lot	1	81.28	81.00
Material				$ 81.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 97.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANAL FULTON SUBSCRIBER				
1 position magneto switchboard, equipped for 134 lines, 12 cord circuits, S. C.	Each	1	$953.20	$953.00
Miscellaneous equipment	Lot	1	408.51	409.00
Material				$ 1,362.00
Labor, supervision and tool expense				167.00
Installation material				14.00
Supply expense				54.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 1,625.00
CANAL FULTON TOLL				
In subscriber board.				
No. 11 combined drop-and-jack	Each	6	4.25	26.00
Material				$ 26.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				$ 30.00
Total				
CANAL WINCHESTER SUBSCRIBER				
No. 1100, 2 position magneto switchboard, equipped for 90 lines, 25 cord circuits	Each	1	640.21	640.00
Miscellaneous equipment	Lot	1	274.37	274.00
1 position magneto switchboard, equipped for 100lines, 15 cord circuits, K. S. S.	Each	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,947.00
Labor, supervision and tool expense				361.00
Installation material				29.00
Supply expense				118.00
Freight and cartage				29.00
Contingencies				29.00
Total				$ 3,513.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Account 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANAL WINCHESTER TOLL				
In subscriber board.				
No. 56A drops	Each	15	1.65	$ 25.00
Jacks (239A)	"	15	.44	7.00
No. 56 drop mounting	"	1	1.60	2.00
Factory wiring	"	15	.25	4.00
41 wire toll test panel and associated equipment	Lot	1	322.78	323.00
Material				$ 361.00
Labor, supervision and tool expense				44.00
Installation material				4.00
Supply expense				14.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 431.00
CANFIELD SUBSCRIBER				
1 position magneto switchboard, equipped for 100 lines, 15 cord circuits, K.S.S.	Each	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,033.00
Labor, supervision and tool expense				249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,423.00
CANFIELD TOLL				
In subscriber board.				
No. 301 combined drop-and-jack	Each	11	3.30	36.00
Material				$ 36.00
Labor, supervision and tool expense				4.00
Installation material				2.00
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 43.00

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON SUBSCRIBER				
Hemlock office.				
No. 1, 7 panel, 3 position, 5600 line switchboard, subscriber	Each	10	$476.00	$ 4,760.00
Cable turning section	"	1	135.00	135.00
Rel panel	"	1	80.00	80.00
Subscriber answering jacks	"	3,960	3.49	13,820.00
Subscriber multiple (10 sects)	"	5,600	5.1875	29,050.00
Outgoing trunks (10 sects.)	"	240	6.44	1,546.00
Incoming switching trunks	"	222	24.2755	5,389.00
Subscriber positions (line)	"	27	23.332	513.00
Subscriber switching positions	"	6	17.92	108.00
Subscriber cord circuits	"	376	36.186	13,606.00
Trouble positions (1 pos.)	Lot	1	142.00	142.00
Supervisors telephone circuits, 3 division, 10 sections	"	1	129.60	130.00
Night alarm circuits	Each	3	8.29	25.00
Grouping key circuits	"	3	4.62	14.00
Miscel. equipment in sections	Lot	1	1,465.81	1,466.00
Wire chief's desk	"	1	1,422.56	1,423.00
Chief operators desk	"	1	895.37	895.00
Service observing desk	"	1	1,259.96	1,260.00
Repair desk	"	1	237.97	238.00
Frames and racks	"	1	3,022.40	3,022.00
Misel. equipment, frames and racks	"	1	1,296.76	1,297.00
Power plant	"	1	6,497.72	6,498.00
Cable and wire	"	1	13,935.18	13,936.00
Miscellaneous items	"	1	168.72	169.00
Material				$ 99,521.00
Installation labor				36,823.00
Installation material				1,493.00
G.T. Co. Engineering				7,464.00
Freight and cartage				995.00
Contingencies				995.00
Total				$ 147,291.00

12135

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON SUBSCRIBER (CONT'D)				
Garfield Office McKinley Office				
6 panel, 3 position, 4800 line switchboards, subscriber, K.S.S.	Each	12	$ 480.00	$ 5,760.00
2 panel, 1 position, 1600 line switchboards, subscriber, K.S.S.	"	4	170.00	680.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Angle sections	"	7	95.00	665.00
Subscriber answering jacks	"	3,720	5.0815	18,903.00
Subscriber multiple (12 sects.)	"	3,900	9.652	37,643.00
Incoming switching trunks	"	192	50.493	9,695.00
Subscriber line positions	"	30	37.34	1,120.00
Subscriber switching positions	"	7	39.57	277.00
Outgoing trunks (12 sects.)	"	240	7.368	1,768.00
Subscriber cord circuits	"	450	30.97	13,936.00
Trouble positions (1 position)	Lot	1	467.00	467.00
Miscl. equipment in sections	"	1	1853.79	1,854.00
8 panel, 3 position, 9600 line switchboards, subscribers, K.S.S.	Each	8	480.00	3,840.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Angle sections	"	6	95.00	575.00
Subscriber answering jacks	"	2,280	8.248	18,805.00
Rural answering jacks	"	134	6.765	907.00
Subscriber multiple (8 sects.)	"	2,380	3.9675	9,443.00
Rural multiple (3 sects.)	"	120	.8671	104.00
Outgoing trunk circuits (8 sects.)	"	240	6.909	1,658.00
Incoming switching trunks	"	145	36.46	5,287.00
Subscriber line positions	"	13	59.00	767.00
Rural positions	"	4	48.17	193.00
Subscriber switching positions	"	5	43.95	220.00
Subscriber cord circuits	"	195	60.25	11,749.00
Rural cord circuits	"	60	55.46	3,328.00
Trouble positions (1 position)	Lot	1	713.72	714.00
Miscl. equipment in sections	"	1	2,558.44	2,558.00
Chief operator's desk	"	1	1,303.84	1,304.00
Wire chief's desk	"	1	1,210.56	1,211.00
Main distributing frames-combined	"	2	10,119.40	10,119.00
Intermediate frame	"	1	266.00	266.00
Relay racks	"	1	278.60	279.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON SUBSCRIBER (CONT'D)				
Garfield Office (Cont'd)				
McKinley Office (Cont'd)				
Fuse panels	Lot	1	$ 711.30	$ 711.00
Power plant	"	1	6,081.88	6,082.00
Cable racks	"	1	926.38	926.00
Cable and wire	"	1	18,293.94	18,294.00
Information desk	"	1	657.56	658.00
Miscellaneous items	"	1	1,840.88	1,841.00
Material				$ 195,027.00
Installation labor				72,160.00
Installation material				2,925.00
T. T. Co. Engineering				14,627.00
Freight and cartage				1,950.00
Contingencies				1,950.00
Total				$ 288,639.00
CANTON TOLL				
In subscriber boards.				
Hemlock office.				
Toll switching trunks	Each	38	28.0053	1,064.00
Toll switching positions	"	1	40.50	40.00
Material				$ 1,104.00
Installation labor				408.00
Installation material				17.00
T. T. Co. Engineering				83.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,634.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON TOLL (CONT'D)				
In subscriber boards.				
McKinley Office				
Toll switching trunks	Each	25	$26.13	$ 653.00
Toll switching position	"	1	32.53	33.00
Garfield Office				
Toll switching trunks	"	40	26.13	1,045.00
Toll switching positions	"	1	43.95	44.00
Material				$ 1,775.00
Installation labor				657.00
Installation material				27.00
W. E. Co. Engineering				133.00
Freight and cartage				18.00
Contingencies				18.00
Total				$ 2,628.00
No. 1, 5 panel, 2 position, low type toll sections	Each	7	295.00	2,065.00
3 panel, 4 position, 2 sided toll sections	"	2	291.50	583.00
2 panel, 4 position, 2 sided toll sections	"	2	291.50	583.00
Cable turning section, low type	"	1	105.00	105.00
End panel, low type	"	1	50.00	50.00
Toll multiple (7 5-panel sects.)	"	120	11.374	1,365.00
Toll multiple (2 3-panel sects.)	"	80	3.308	265.00
Outgoing trunks (7 5-panel sects.)	"	140	4.154	582.00
Outgoing trunks (2 3-panel sects.)	"	120	1.014	122.00
Recording trunk circuits	"	40	13.524	541.00
Recording trunk multiple (2 sect.)	"	40	Included	-
Toll cord circuits	"	166	52.24692	8,673.00
Recording cord circuits	"	24	69.7028	1,673.00
Toll line positions	"	22	37.9425	835.00
Toll recording positions	"	8	37.9425	304.00
Toll answering jacks	"	180	11.8263	2,129.00
Supervisors telephone circuits	Lot	1	41.10	41.00
Miscl. equipment in sections	"	1	588.23	588.00
Toll test panel and associated equipment	"	1	7,993.09	7,993.00
Frames and racks	"	1	Included	

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CANTON TOLL (CONT'D)				
Garfield Office (Cont'd)				
Misc. equipment, frames and racks	Lot	1	Included	
Cable and wire	"	1	$2,107.87	$ 2,108.00
Toll subs: lines (toll terminals)	"	1	316.26	316.00
Material				$30,921.00
Installation labor				11,441.00
Installation material				464.00
U. S. Co. Engineering				2,319.00
Freight and cartage				309.00
Contingencies				309.00
Total				$45,763.00
CAREY TOLL				
Protectors	Lot	1	1.82	2.00
Material				$ 2.00
Labor, supervision and tool expense				-
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 2.00
CARROLL TOLL				
Toll wire toll test panel and associated equipment	Lot	1	52.50	52.00
Material				$ 52.00
Labor, supervision and tool expense				6.00
Installation material				1.00
Supply expense				2.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 63.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CASTALIA SUBSCRIBER				
1 position magneto switchboard, equipped for 100 lines, 15 cord pairs	Each	1	$711.34	$ 711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation materia				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$1,211.00
CEDAR POINT TOLL				
41 wire toll test panel and associated equipment	Lot	1	$ 589.71	$ 590.00
Material				$ 590.00
Labor, supervision and tool expense				72.00
Installation materia				6.00
Supply expense				24.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 704.00
CELINA TOLL				
40 wire toll test panel and associated equipment	Lot	1	124.45	124.00
Material				$ 124.00
Labor, supervision and tool expense				15.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 147.00
CENTERVILLE SUBSCRIBER				
1 position magneto switchboards, equipped for 90 lines, 10 cord circuits. North	Each	2	640.21	1,280.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CENTERVILLE SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$548.75	$ 549.00
Material				$1,829.00
Labor, supervision and tool expense				224.00
Installation material				18.00
Supply expense				73.00
Freight and cartage				18.00
Contingencies				18.00
Total				$2,180.00
CENTERVILLE TOLL				
In subscriber board.				
Jacks - North	Each	14	.75	10.00
Drops - "	"	14	2.05	29.00
Drop mounting - North	"	2	3.00	6.00
Factory wiring	"	14	.25	4.00
41 wire toll test panel and associated equipment	Lot	1	160.51	161.00
Material				$ 210.00
Labor, supervision and tool expense				26.00
Installation material				2.00
Supply expense				8.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 250.00
CHAGRIN FALLS SUBSCRIBER				
panel, 1 position, 1,000 line sections, subscriber. Dean	Each	4	155.00	620.00
able turning section	"	1	80.00	80.00
d panel	"	2	40.00	80.00
bscriber answering jacks	"	380	6.6875	2,541.00
bscriber multiple (4 panel)	"	380	1.8963	721.00
bscriber line positions	"	4	38.8975	156.00
bscriber cord circuits	"	60	31.63	1,898.00
ght alarm circuits	"	1	8.29	8.00
incl. equipment in sections	Lot	1	81.97	82.00
in distributing frame	"	1	514.20	514.00
termediate frame	"	1	147.40	147.00

12141

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CHAGRIN FALLS SUBSCRIBER (CONT'D)				
Relay racks	Lot	1	$131.90	$ 132.00
Wire chief's desk	"	1	155.67	156.00
Jack box	"	1	7.90	8.00
Test bells	"	1	18.10	18.00
Supervisor's cabinet	"	1	50.20	50.00
Power plant	"	1	1,072.41	1,072.00
Cable and wire	"	1	670.21	670.00
Cable racks	"	1	51.55	52.00
Miscellaneous items	"	1	60.48	60.00
Material				$ 9,065.00
Installation labor				3,354.00
Installation material				136.00
W. E. Co. Engineering				680.00
Freight and cartage				91.00
Contingencies				91.00
Total				$ 13,417.00
CHAGRIN FALLS TOLL				
In subscriber board. Toll answering jacks	Each	20	5.943	119.00
Toll test panel and associated equipment	Lot	1	937.92	936.00
Material				$ 1,057.00
Installation labor				391.00
Installation material				16.00
W. E. Co. Engineering				79.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,565.00

3 CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CHARDON TOLL				
Phantom coils and associated equipment	Lot	1	$ 15.08	$ 15.00
Material				$ 15.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 18.00
CHILLICOTHE TOLL				
Toll test panel and associated equipment	Lot	1	3322.33	3,322.00
Material				$ 3,322.00
Labor, supervision and tool expense				407.00
Installation material				33.00
Supply expense				133.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 3,961.00
CHRISTIANSBURG SUBSCRIBER				
1 position magneto switchboard, equipped for 150 lines, 15 cord circuits. Chgo. Tel. Supply Co.	Each	1	1067.01	1,067.00
Miscellaneous equipment	Lot	1	457.29	457.00
Material				$ 1,524.00
Labor, supervision and tool expense				187.00
Installation material				15.00
Supply expense				61.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 1,817.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CIRCLEVILLE TOLL				
41 wire toll test panels (2) and associated equipment	Lot	1	$376.67	$ 377.00
Material				377.00
Labor, supervision and tool expense				46.00
Installation material				4.00
Supply expense				15.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 450.00
CLIFTON SUBSCRIBER				
No. E-167, 1 position magneto switchboard, equipped for 50 lines, 10 cord circuits	Each	1	$355.67	$ 356.00
Miscellaneous equipment	Lot	1	152.43	152.00
Material				$ 508.00
Labor, supervision and tool expense				62.00
Installation material				5.00
Supply expense				20.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 605.00
CLIFTON TOLL				
In subscriber board.				
No. 19A drops, single, mtd.	Each	3	1.65	5.00
Jacks (239-A)	"	3	.44	1.00
Factory wiring	"	3	.25	1.00
Material				$ 7.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 8.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER				
Main - Cherry Office.				
No. 1C, 8 panel, 3 position, 9000 line sections, subscriber	Each	54	$489.00	$ 26,406.00
Cable turning sections	"	3	235.00	705.00
Angle sections	"	6	95.00	570.00
End panels	"	3	75.00	225.00
Subscriber answering jacks	"	23,080	4.065	93,820.00
Subscriber multiple (1 sect.)	"	8,400	.9975	8,379.00
Subscriber multiple (5½ sects.)	"	6,400	14.2011	90,887.00
Outgoing trunks (54 sects.)	"	2,400	33.73775	80,971.00
Subscriber line positions	"	162	97.03	15,719.00
Subscriber cord circuits	"	2,727.	27.5279	75,069.00
Supervisor's telephone circuit, 17 divisions, 54 sections	Lot	1	718.32	718.00
No. 1, 8 panel, 2 position, 12000 line sections trunk	Each	1	489.00	489.00
No. 1, 7 panel, 2 position, 10500 line sections trunk	"	25½	474.00	12,087.00
Subscriber multiple (11 sects.)	"	6,400	4.7175	30,192.00
Subscriber multiple (15½ sects.)	"	6,300	7.1279	44,906.00
Outgoing trunk circuits (26½ sects)	"	360	14.52275	5,228.00
Incoming switching trunks	"	1,814	24.40	44,262.00
Subscriber switching positions	"	53	17.92	950.00
Cable turning sections	"	2	235.00	470.00
End panels	"	2	75.00	150.00
Supervisors telephone circuit, 5 divisions, 27 sections	Lot	1	283.98	284.00
Misc. equipment in sections	"	1	7,319.68	7,320.00
No. 1, 5 panel,2 position, 3000 line sections, intorcepting board	Each	4	394.00	1,576.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Outgoing trunks, 4 sections	"	1,050	1.7618	1,850.00
Answering jacks	"	400	4.065	1,626.00
Cord circuits	"	32	24.79	793.00
Operating positions	"	8	18.52	148.00
Supervisors telephone circuits, 1 division, 4 sections	Lot	1	47.64	48.00
Chief operator's desks (combined)	"	3	1,614.44	1,614.00
Information desk	"	1	11,250.30	11,250.00
Account register desk	"	1	739.18	739.00
Message meter cabinets	"	1	948.90	949.00

12145

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Main - Cherry Office (Cont'd)				
No. 12 Wire chief's desk	Lot	1	$4,193.55	$ 4,194.00
No. 15 Wire chief's desk (special)	"	1	803.62	804.00
Generator alarm cabinet	"	1	63.33	63.00
Dry battery cabinets	"	1	224.30	224.00
Main distributing frame	"	1	26,778.00	26,778.00
Intermediate frame	"	1	2,654.00	2,654.00
Message register racks	"	1	36,416.00	36,416.00
Relay racks	"	1	2,660.17	2,660.00
Coil racks	"	1	2,786.24	2,786.00
Coil rack fuse panels	"	1	6,323.90	6,324.00
Generator panels	"	1	99.61	100.00
Power plant	"	1	25,895.05	25,895.00
Cable and wire	"	1	79,190.93	79,191.00
Cable racks	"	1	4,983.00	4,983.00
Miscellaneous items	"	1	957.00	957.00
Material				$ 754,634.00
Installation labor				279,211.00
Installation material				11,319.00
T. E. Co. Engineering				56,897.00
Freight and cartage				7,546.00
Contingencies				7,546.00
Total				$1,116,848.00
Prospect Office				
No. 1, 6 panel, 2 position, 5400 line sections, subscriber	Each	1	432.80	433.00
No. 1, 5 panel, 2 position, 4500 line sections, subscriber	"	15	397.00	5,955.00

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Prospect Office (Cont'd)				
No. 1C, 6 panel, 3 position, 9600 line sections, subscriber	Each	6	$480.00	$2,880.00
No. 1, 6 panel, 2 position, 3600 line sections, subscriber	"	5	422.80	2,114.00
No. 1, 2 panel, 1 position, 1200 line section, subscriber	"	1	170.00	170.00
Subscriber answering jacks	"	9,480	4.065	38,536.00
Subscriber multiple (16 sects.)	"	2,200	7.597875	16,715.00
Outgoing trunks (6 3-pos.sects.)	"	700	5.0255	3,518.00
Outgoing trunks (16 2-pos.sects.)	"	700	8.21575	5,751.00
Outgoing trunks (5½ 2-pos.sects.)	"	700	3.19025	2,233.00
Subscriber positions	"	60	97.03	5,822.00
Subscriber cord circuits	"	988	27.0871	26,762.00
Cable turn.sections (2-pos.sects)	"	2	135.00	270.00
End panels (2 pos.sects.)	"	2	60.00	120.00
Cable turn.section (3-pos.sects.)	"	1	135.00	135.00
End panel (3 pos.sects.)	"	1	80.00	80.00
Supervisor's telephone circuits, 3 divisions, 16 sections	Lot	1	147.60	148.00
Supervisor's telephone circuits, 1 division, 6 sections	"	1	60.72	61.00
Supervisor's telephone circuits, 1 division, 5½ sections	"	1	54.18	54.00
Night alarm circuits	Each	3	8.29	25.00
Misc.equipment in sections	Lot	1	1,087.52	1,088.00
No. 1, 6 panel, 2 position, 6000 line sections, trunk	Each	1	422.80	423.00
No. 1, 5 panel, 2 position, 5000 line sections, trunk	"	10	397.00	3,970.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Subscriber multiple (11 sects.)	"	5,000	4.7175	23,588.00
Outgoing trunks (11 sects.)	"	100	5.937	594.00
Incoming switching trunks	"	676	24.40	16,494.00
Subscriber trunk positions	"	22	17.92	394.00
Supervisor's telephone circuits, 2 division, 12 sections	Lot	1	121.44	121.00
Misc. equipment in sections	"	1	337.25	337.00
Chief operator's desk	"	1	934.06	934.00
Chief's desk	"	1	1,379.18	1,379.00
Distributing frame	"	1	2,279.85	2,280.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D) Prospect Office (Cont'd)				
Intermediate frame	Lot	1	$840.00	$ 840.00
Peg count meter cabinets	"	1	1,255.78	1,256.00
Message register racks	"	1	11,168.00	11,168.00
Coil racks	"	1	522.11	522.00
Coil rack fuse panels	"	1	3,025.17	3,025.00
Fuse alarm cabinet	"	1	120.71	121.00
Relay racks	"	1	1,051.89	1,052.00
Power plant	"	1	12,799.88	12,800.00
Cable and wire	"	1	36,830.85	36,831.00
Cable racks	"	1	2,975.40	2,975.00
Miscellaneous items	"	1	2,986.07	2,986.00
Material				$ 237,145.00
Installation labor				87,744.00
Installation material				3,537.00
W. E. Co. Engineering				17,786.00
Freight and cartage				2,371.00
Contingencies				2,371.00
Total				$ 350,954.00
Hemlock Office				
No. 1, 5 panel, 2 position, 8000 line sections, subscriber	Each	17	394.00	6,698.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	"	5	480.00	2,400.00
Cable turning section	"	1	303.75	304.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	5,830	3.49	20,347.00
Subscriber multiple (17 sects.)	"	2,800	9.1273	25,556.00
Outgoing trunks (17 2-pos)	"	600	8.91347	5,349.00
Outgoing trunks, (5 3-pos)	"	600	3.96208	2,377.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Hemlock Office (Cont'd)				
Subscriber line positions	Each	49	$ 23.332	$ 1,143.00
Subscriber cord circuits	"	799	36.186	28,913.00
Supervisor's telephone circuits, 2 division, 17 sections	Lot	1	385.04	385.00
Supervisor's telephone circuits, 1 division, 5 sections	"	1	121.19	121.00
Night alarm circuits	Each	6	8.29	50.00
Miscl. equipment in sections	Lot	1	473.65	474.00
No. 1, 7 panel, 2 position, 9100 line sections, trunk	Each	1	440.00	440.00
No. 1, 6 panel, 2 position, 7800 line sections, trunk	"	½	410.00	205.00
No. 1, 5 panel, 2 position, 6500 line sections, trunk	"	8	385.00	3,080.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple (9½ Sects.)	"	5,800	5.1006	29,583.00
Outgoing trunks (9½ sects.)	"	80	5.2432	419.00
Incoming switching trunks	"	656	24.2755	15,925.00
Subscriber switching positions	"	19	28.1111	534.00
Supervisor's telephone circuits, 2 division, 10 sections	Lot	1	242.38	242.00
Night alarm circuits	Each	1	8.29	8.00
Miscl. equipment in sections	Lot	1	511.73	512.00
Chief operator's desk	"	1	704.63	705.00
Wire chief's desk	"	1	1,058.84	1,059.00
Main distributing frame	"	1	2,159.15	2,159.00
Intermediate frame	"	1	858.00	858.00
Generator fuse alarm cabinet	"	1	24.40	24.00
Peg count meter cabinet	"	1	193.65	194.00
Message register cabinet	"	1	6,640.00	6,640.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Hemlock Office (Cont'd)				
Relay racks	Lot	1	$683.70	$ 684.00
Coil racks	"	1	370.61	371.00
Coil rack fuse panels	"	1	568.02	568.00
Power Plant	"	1	12,329.33	12,329.00
Cable and wire	"	1	26,544.30	26,544.00
Cable racks	"	1	877.00	877.00
Miscellaneous items	"	1	389.45	389.00
Material				$ 198,971.00
Installation labor				73,619.00
Installation material				2,985.00
W. E. Co. Engineering				14,923.00
Freight and cartage				1,990.00
Contingencies				1,990.00
Total				$ 294,478.00
Kenmore Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each		480.00	2,400.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	1,460	3.1925	4,661.00
Subscriber multiple (5 sects.)	"	1,100	2.749	3,024.00
Outgoing trunks (5 sects.)	"	240	3.96208	951.00
Incoming switching trunks	"	136	23.26	3,163.00
Subscribers line positions	"	11	25.37	279.00
Subscriber switching positions	"	4	21.43	86.00
Subscriber cord circuits	"	170	28.54	4,852.00
Miscl. equipment in sections	Lot	1	1,123.54	1,124.00
Night alarm circuits	Each	1	6.66	7.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	56.39	56.00
Chief operator's desk	"	1	635.81	636.00
Wire chief's desk	"	1	140.63	141.00

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Kenmore Office (Cont'd)				
ain distributing frame	Lot	1	$3,062.40	$ 3,062.00
ntermediate frame	"	1	220.00	220.00
ng count meter cabinet	"	1	231.95	232.00
hay racks	"	1	187.42	187.00
ill racks	"	1	259.39	259.00
ill rack fuse panels	"	1	726.26	726.00
nage registor racks	"	1	1,400.00	1,400.00
s alarm cabinets	"	1	73.34	73.00
er plant	"	1	4,371.13	4,371.00
ls and wire	"	1	3,975.71	3,976.00
ls racks	"	1	456.60	457.00
ellaneous items	"	1	319.68	320.00
rial				
allation labor				$ 36,872.00
allation material				13,643.00
. Co. Engineering				553.00
ht and cartage				2,765.00
ngencies				369.00
tal				369.00
				$ 54,571.00
lewood Office				
0, 8 panel, 3 position, 9600				
e sections, subscriber	Each	20	489.00	9,780.00
urning section	"	1	235.00	235.00
nel	"	1	75.00	75.00
riber answering jacks	"	14,780	4.065	60,081.00
iber multiple (20 socts.)	"	6,400	9.6734	61,910.00
trunks (20 socts.)	"	720	3.96208	2,853.00
toll cord circuits	"	1,020	26.3166	26,843.00
ator's telephone circuits, itions, 20 sections	Lot	1	173.76	174.00
line positions	Each	60	44.218	2,653.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D) Lakewood Office (Cont'd)				
Night alarm circuits	Each	5	$ 8.06	$ 40.00
No. 1, 7 panel, 2 position, 11900 line sections, trunk	"	9	474.00	4,266.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (9 sects.)	"	9,800	3.841	37,642.00
Outgoing trunks (9 sects.)	"	100	4.7241	472.00
Incoming switching trunks	"	578	24.40	14,103.00
Subscriber switching positions	"	17	17.92	305.00
Supervisor's telephone circuits, 1 division, 9 sections	Lot	1	80.34	80.00
Night alarm circuits	Each	1	8.06	8.00
Miscl. equipment, "A" and "B" sections	Lot	1	1,856.16	1,856.00
Chief operator's desk	Lot	1	581.90	582.00
Wire chief's desk	"	1	1,171.49	1,171.00
Emergency test desk	"	1	115.66	116.00
Main distributing frame	"	1	10,863.00	10,863.00
Intermediate frame	"	1	1,312.00	1,312.00
Peg count meter cabinet	"	1	926.13	926.00
Relay racks	"	1	1,349.93	1,350.00
Coil racks	"	1	734.78	735.00
Coil rack fuse panels	"	1	2,067.11	2,067.00
Relay rack fuse panels	"	1	111.52	112.00
Message register racks	"	1	13,040.00	13,040.00
Power plant	"	1	12,631.12	12,631.00
Cable and wire	"	1	59,560.99	59,561.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Co	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Lakewood Office (Cont'd)				
Cable racks	Lot	1	$5,171.40	$ 5,171.00
Miscellaneous items	"	1	679.29	679.00
Material				$ 334,002.00
Installation labor				123,581.00
Installation material				5,010.00
T. T. Co. Engineering				25,050.00
Freight and cartage				3,340.00
Contingencies				3,340.00
Total				$ 494,823.00
Lincoln Office				
C. O. 1, 6 panel, 2 position, 3600 line sections, subscriber	Each	1	412.50	412.00
C. O. 1, 5 panel, 2 position, 3000 line sections, subscriber	"	17	397.00	6,749.00
Cable turning section	"	1	135.00	135.00
Hd panels	"	1	50.00	50.00
Subscriber answering jacks	"	5,280	4.16	21,965.00
Subscriber multiple (18 sects.)	"	3,000	9.8514	29,554.00
Outgoing trunks (18 sects.)	"	500	9.2159	4,608.00
Subscriber line positions	"	36	51.72	1,862.00
Subscriber cord circuits	"	576	22.99	13,242.00
Supervisor's telephone circuit, 2 divisions, 18 sections	Lot	1	160.68	161.00
Hit alarm circuits	Each	1	9.65	10.00
Misl. equipment in sections	Lot	1	973.96	974.00
C. O. 1, 6 panel, 2 position, 7200 line sections, trunk	Each	1	412.50	412.00
C. O. 1, 5 panel, 2 position, 6000 line sections, trunk	"	5½	397.00	2,184.00
Subscriber multiple (6½ sects.)	"	5,500	3.315	18,232.00
Outgoing trunks (6½ sects.)	"	90	4.5548	410.00
Trunk switching trunks	"	464	25.50	11,832.00
Subscriber switching positions	"	13	17.92	233.00
Cable turning section	"	1	135.00	135.00
Hd panel	"	1	50.00	50.00
Supervisor's telephone circuits, 1 division, 7 sections	Lot	1	67.26	67.00
Hit alarm circuits	Each	1	9.65	10.00
Misl. equipment in sections	Lot	1	383.01	383.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Lincoln Office (Cont'd)				
Chief operator's desk	Lot	1	$535.78	$ 536.
Wire chief's desk	"	1	1,447.99	1,448.
Main distributing frame	"	1	1,911.10	1,911.
Intermediate frame	"	1	780.00	780.
Peg count meter cabinet	"	1	553.80	554.
Relay racks	"	1	699.84	700.
Coil racks	"	1	384.27	384.
Coil rack fuse panel	"	1	1,530.95	1,531.
Message register racks	"	1	6,440.00	6,440.
Power plant	"	1	12,065.75	12,066.
Fuse alarm cabinet	"	1	20.50	20.
Cable and wire	"	1	30,043.29	30,043.
Cable racks	"	1	2,207.40	2,207.
Miscellaneous items	"	1	1,156.58	1,157.
Material				$ 173,647.
Installation labor				64,175.
Installation material				2,822.
W. E. Co. Engineering				13,009.
Freight and cartage				1,734.
Contingencies				1,734.
Total				$ 256,701.
Broadway Office				
No. 1, 6 panel, 2 position, 3600 line sections, subscriber	Each	1	412.50	413.
No. 1, 5 panel, 2 position, 3000 line sections, subscriber	"	15	397.00	5,955.
Cable turning section	"	1	135.00	135.
End panel	"	1	50.00	50.

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Broadway Office (Cont'd)				
Subscriber answering jacks	Each	4,000	4.16	$ 16,640.00
Subscriber multiple (16 sects.)	"	3,000	7.9382	23,815.00
Outgoing trunks (16 sects.)	"	440	7.3929	3,253.00
Subscriber line positions	"	32	51.72	1,655.00
Subscriber cord circuits	"	512	22.99	11,771.00
Supervisor's telephone circuits, 2 divisions, 16 sections	Lot	1	147.60	148 00
Night alarm circuits	Each	1	9.65	10.00
No. 1, 6 panel, 2 position, 5400 line section, trunk	"	1	412.50	412.00
No. 1, 5 panel, 2 position, 4500 line sections, trunk	"	5½	397.00	2,184.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	50.00	50.00
Subscriber multiple (6½ sects.)	"	4,100	2.8768	11,795.00
Outgoing trunks (6½ sects.)	"	80	30.378	243.00
Incoming switching trunks	"	370	25.50	9,435.00
Subscriber switching positions	"	13	17.92	233.00
Supervisor's telephone circuits, 1 division, 7 sections	Lot	1	67.26	67.00
Misc. equipment, "A" and "B" sections	"	1	1,238.25	1,238.00
Chief operator's desk	"	1	374.44	374.00
Wire chief's desk	"	1	722.48	722.00
Key count meter cabinet	"	1	676.75	677.00
Message register racks	"	1	5,904.00	5,904.00
Main distributing frame	"	1	1,448.45	1,448.00
Intermediate frame	"	1	702.00	702.00
Relay racks	"	1	588.48	588.00
Coil racks	"	1	373.28	373.00
Coil rack fuse panels	"	1	1,351.98	1,352.00
Key battery cabinet	"	1	285.42	285.00
Power alarm cabinet	"	1	48.30	48.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Broadway Office (Cont'd)				
Power plant	Lot	1	$11,798.15	$ 11,798.00
Cable and wire	"	1	24,533.31	24,533.00
Cable racks	"	1	1,823.80	1,824.00
Miscellaneous items	"	1	936.80	937.00
Material				$ 141,201.00
Installation labor				52,244.00
Installation material				2,118.00
W. E. Co. Engineering				10,590.00
Freight and cartage				1,412.00
Contingencies				1,412.00
Total				$ 208,977.00
Fairmount Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	16	489.00	7,824.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	13,460	4.065	54,715.00
Subscriber multiple (16 sects.)	"	6,400	7.597875	48,626.00
Outgoing trunks (16 sects.)	"	600	10.64642	6,388.00
Subscriber line positions	"	48	44.218	2,122.00
Subscriber cord circuits	"	816	27.6268	22,543.00
Supervisor's telephone circuits, 2 divisions, 16 sections	Lot	1	147.60	148.00
Night alarm circuits	Each	4	8.06	32.00
Miscl. equipment in sections	Lot	1	1,308.76	1,309.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	8	474.00	3,792.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (7½ sects.)	"	7,600	3.96556	30,138.00
Outgoing trunks (7½ sects.)	"	120	3.9266	471.00
Incoming switching trunks	"	550	24.40	13,420.00
Subscriber switching positions	"	15	17.92	269.00
Supervisor's telephone circuits, 1 division, 8 sections	Lot	1	73.80	74.00
Night alarm circuits	Each	1	8.06	8.00
Miscl. equipment in sections	Lot	1	753.42	753.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Fairmount Office (Cont'd)				
Chief operator's desk	Lot	1	$528.75	$ 529.00
Wire chief's desk	"	1	1,972.17	1,972.00
Repair clerk's desk	"	1	647.01	647.00
Repair clerk's cabinet	"	1	53.32	53.00
Peg count meter cabinet	"	1	682.59	683.00
Generator alarm cabinet	"	1	63.44	63.00
Main distributing frame	"	1	9,268.12	9,268.00
Intermediate frame	"	1	930.00	930.00
Relay racks	"	1	1,003.13	1,003.00
Coil racks	"	1	1,315.55	1,316.00
Coil rack fuse panels	"	1	2,392.47	2,392.00
Message register racks	"	1	8,192.00	8,192.00
Power plant	"	1	14,325.72	14,326.00
Cable and wire	"	1	52,390.07	52,390.00
Cable racks	"	1	2,788.20	2,788.00
Miscellaneous items	"		607.51	608.00
Material				$ 290,412.00
Installation labor				107,452.00
Installation material				4,356.00
T. T. Co. Engineering				21,781.00
Freight and cartage	"			2,904.00
Contingencies				2,904.00
Total				$ 429,809.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Garfield - Cedar Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	31	$469.00	$ 15,159.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	18,340	4.065	74,552.00
Subscriber multiple (31 sects.)	"	5,300	14.44725	76,570.00
Outgoing trunks (31 sects.)	"	1,200	19.76142	23,714.00
Subscriber line positions	"	93	44.218	4,112.00
Subscriber cord circuits	"	1,581	27.5195	43,508.00
Supervisors telephone circuits, 3 divisions, 31 sections	Lot	1	267.18	267.00
Night alarm circuits	Each	8	8.06	64.00
Miscl. equipment in sections	Lot	1	1,980.32	1,980.00
No. 1, 7 panel, 2 position, 11200 line sections, trunk	Each	21	474.00	9,954.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (6½ sects.)	"	5,300	2.745375	14,550.00
Subscriber multiple (13½ sects.)	"	8,000	5.813125	46,505.00
Outgoing trunks (20 sects.)	"	220	10.57292	2,326.00
Incoming switching trunks	"	1,259	24.40	30,720.00
Subscriber switching positions	"	40	17.92	717.00
Supervisor's telephone circuits, 2 divisions, 2 sections	Lot	1	180.30	180.00
Night alarm circuits	Each	3	8.06	24.00
Miscl. equipment in sections	Lot	1	2,008.29	2,008.00
Chief operator's desk	"	1	554.53	555.00
Information desk	"	1	1,410.97	1,411.00
Wire chief's desk	"	1	2,424.82	2,425.00
Dispatcher's desk	"	1	350.79	351.00
Generator fuse alarm cabinet	"	1	93.66	94.00
Repair desk	"	1	2,004.29	2,004.00
Peg count meter cabinet	"	1	981.39	981.00
Main distributing frame	"	1	17,399.09	17,399.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D, Garfield-Cedar Office (Cont'd)				
Intermediate frame	Each	1	$2,200.00	$ 2,200.00
Message register rack	"	1	17,024.00	17,024.00
Coil racks	"	1	2,045.75	2,046.00
Relay racks	"	1	2,467.23	2,467.00
Coil rack fuse panels	"	1	6,714.84	6,715.00
Power plant	"	1	18,178.81	18,179.00
Cable and wire	"	1	70,322.02	70,322.00
Cable racks	"	1	5,171.40	5,171.00
Miscellaneous items		1	2,752.11	2,752.00
Material				$ 499,626.00
Installation labor				184,862.00
Installation material				7,494.00
T. T. Co. Engineering				37,472.00
Freight and cartage				4,996.00
Contingencie				4,996.00
Total				$ 739,446.00
Eddy-Glenville Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	30	489.00	14,670.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subs. answering jacks-primary	"	14,820	4.065	60,243.00
Subs. answering jacks-secondary	"	7,360	1.1275	8,298.00
Subscriber multiple (30 sects.)	"	6,400	13.990625	89,540.00
Outgoing trunks (30 sects.)	"	1,000	19.15375	19,154.00
Subscriber line positions	"	90	44.218	3,980.00
Subscriber cord circuits	"	1,513	27.13	41,048.00
Supervisor's telephone circuits, 4 divisions, 30 sections	Lot	1	260.64	261.00
Night alarm circuits	Each	9	8.06	73.00
No. 2, 8 panel, 2 position, 10200 line sections, trunk	"	18	422.80	7,610.00
Cable turning section	"	1	235.00	235.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
CLEVELAND SUBSCRIBER (CONT'D) Eddy-Glenville Office				
End panel	Each	1	$75.00	$
Subscriber multiple (12 sect.)	"	10,200	5.15575	52,5
Subscriber multiple (5 sects.)	"	2,600	2.088	5,4
Outgoing trunks (17 sects.)	"	200	6.775	1,3
Incoming switching trunks	"	1,188	24.40	28,9
Subscribers switching positions	"	34	17.92	6
Supervisor's telephone circuits, 2 divisions, 18 sections	Lot	1	160.68	1
Night alarm circuits	Each	1	8.06	
Miscl. equipment, "A" and "B" sections	Lot	1	3,978.22	3,9
Chief operator's desk	"	1	627.23	6
Wire chief's desk	"	1	2,581.90	2,5
Main distributing frame	"	1	3,294.20	3,2
Intermediate frame	"	1	1,456.00	1,4
Peg count meter cabinet	"	1	Included	
Generator alarm cabinet	"	1	58.80	
Message register racks	"	1	10,544.00	10,5
Relay racks	"	1	1,560.79	1,5
Repeating coil racks	"	1	1,107.59	1,1
Coil rack fuse panels	"	1	2,854.52	2,8
Power plant	"	1	17,072.30	17,0
Fuse panel (entrance)	"	1	Included	
Intercepting desk	"	1	4,398.08	4,3
Cable and wire	"	1	62,522.67	62,5
Cable racks	"	1	2,788.20	2,7

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Eddy-Glenville Office (Cont'd)				
Miscellaneous items	Lot	1	$577.49	$ 577.00
Material				$ 450,057.00
Installation labor				166,521.00
Installation material				6,751.00
S. B. Engineering				33,754.00
Freight and cartage				4,501.00
Contingencies				4,501.00
Total				$ 666,085.00
Randolph Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	24	489.00	11,736.00
Cable turning section, 18"	"	1	90.00	90.00
Cable turning section, "A" & "B"	"	1	280.00	280.00
Angle sections	"	6	95.00	570.00
End panel	"	1	75.00	75.00
Subscribor answering jacks	"	12,820	4.065	52,113.00
Subscriber multiple (24 socts.)	"	6,400	11.250875	72,006.00
Outgoing trunks (24 socts.)	"	800	15.50775	12,406.00
Subscriber line positions	"	72	97.03	6,986.00
Subscriber cord circuits	"	1,224	28.55274	34,918.00
No. 1, 8 panel, 2 position, 13600 line sections, trunk	"	2	489.00	978.00
No. 1, 6 panel, 2 position, 10200 line sections, trunk	"	9	422.80	3,805.00
End panel	"	1	75.00	75.00
Subscriber multiple (10 socts.)	"	8,300	3.57152	29,644.00
Outgoing trunks (10 socts.)	"	160	5.25583	841.00
Incoming switching trunks	"	708	24.40	17,275.00
Subscribor switching positions	"	20	17.92	358.00
Supervisor's tolophone circuits, 3 divisions, 24 sections "A"	Lot	1	221.40	221.00
Supervisor's tolephone circuits, 1 division, 11 sections "B"	"	1	93.42	93.00
Night alarm circuits "A"	Each	7	8.06	56.00
Night alarm circuits "B"	"	2	8.06	16.00
Miscel. equipment in "A" and "B" sections	Lot	1	2,739.78	,740.00
Chief operator's desk	"	1	674.89	675.00
Supervisor's desk	"	1	2,976.61	2,977.00
Vibrating frame	"	1	13,047.30	13,047.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Randolph Office (Cont'd)				
Intermediate frame	Lot	1	$1,428.00	$ 1,428.00
Fuse alarm cabinet	"	1	62.46	62.00
Peg count meter cabinet	"	1	1,030.58	1,031.00
Repeating coil racks	"	1	826.73	827.00
Relay racks	"	1	1,696.72	1,697.00
Coil rack fuse panels	"	1	2,978.05	2,978.00
Message register racks	"	1	13,516.00	13,516.00
Power plant	"	1	22,525.75	22,526.00
Cable and wire	"	1	52,666.06	52,666.00
Cable racks	"	1	5,171.40	5,171.00
Miscellaneous items	"	1	642.90	643.00
Material				$ 366,526.00
Installation labor				135,615.00
Installation material				5,498.00
W. E. Co. Engineering				27,469.00
Freight and cartage				3,665.00
Contingencies				3,665.00
Total				$ 542,438.00
Princeton-Pennsylvania Office				
8 panel, 3 position, 9600 line sections, subscriber, Garford	Each	10	489.00	4,890.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscribor answering jacks	"	3,240	4.842	15,688.00
Subscribor multiple (10 sects.)	"	3,240	4.444	14,399.00
Outgoing trunks (10 sects.)	"	280	12.0709	3,380.00
Subscriber line positions	"	29	53.43	1,549.00
Subscriber cord circuits	"	432	63.4375	27,405.00
Supervisor's telephone circuits, 1 division, 10 sections	Lot	1	99.44	99.00
Night alarm circuits	Each	5	8.225	41.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Princeton-Pennsylvania Office (Cont'd)				
8 panel, 3 position, 1200 line sections, trunk, Gerford	Each	4	$ 489.00	$ 1,956.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (4 sects.)	"	3,240	1.9576	6,343.00
Outgoing trunks (4 sects.)	"	80	8.989776	719.00
Incoming switching trunks	"	240	60.30	14,472.00
Subscriber switching positions	"	11	92.115	1,013.00
Supervisor's telephone circuits, 1 division, 4 sections	Lot	1	103.96	104.00
Night alarm circuits	Each	3	8.225	25.00
Misel. equipment, "A" and "B" sections	Lot	1	7,113.49	7,113.00
Chief operator's desk	"	1	399.00	399.00
Information desk	"	1	675.72	676.00
Fire chief's desk	"	1	1,571.05	1,571.00
Main distributing frame	"	1	1,155.20	1,155.00
Intermediate frame	"	1	620.00	620.00
Peg count meter cabinet	"	1	Included	-
Relay rack and fuse panel	"	1	1,748.74	1,749.00
Service observing apparatus	"	1	221.01	221.00
Power plant	"	1	11,192.57	11,193.00
Cable and wire	"	1	13,156.44	13,156.00
Misel. equipment, frames and racks	"	1	523.68	524.00
Cable racks	"	1	647.80	648.00
Coil racks	"	1	244.02	244.00

5 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Princeton-Pennsylvania Office (Cont'd)				
Miscellaneous items	Lot	1	$ 607.49	$ 607.00
Material				$ 132,579.00
Installation labor				49,054.00
Installation material				1,989.00
W. E. Co. Engineering				9,943.00
Freight and cartage				1,326.00
Contingencies				1,326.00
Total				$ 196,217.00
Atlantic-Melrose Office				
8 panel, 3 position, 5,600 line sections, subscriber, Garford	Each	8	475.00	3,800.00
Cable turning section	"	1	180.00	180.00
End panel	"	1	50.00	50.00
Angle sections	"	5	60.00	300.00
Subscriber answering jacks	"	2,700	7.0475	19,028.00
Subscriber multiple (8 sects.)	"	2,700	4.53286	12,239.00
Outgoing trunks (8 sects.)	"	300	7.934	2,380.00
Subscriber switching trunks	"	230	35.26	8,110.00
Subscriber line positions	"	18	77.668	1,398.00
Subscriber switching positions	"	6	24.02	144.00
Subscriber cord circuits	"	288	66.24	19,077.00
Supervisor's telephone circuits, 3 divisions, 5 sections	Lot	1	165.05	165.00
Night alarm circuits	Each	2	11.11	22.00
Miscl. equipment in sections	Lot	1	2,061.16	2,061.00
Chief operator's desk	"	1	389.11	389.00
Peg count meter cabinet	"	1	225.10	225.00
Wire chief's desk	"	1	745.69	746.00
Main distributing frame	"	1	4,384.90	4,385.00
Intermediate frame	"	1	1,713.80	1,714.00
Relay racks	"	1	419.70	420.00
Power plant	"	1	8,113.28	8,113.00
Cable and wire	"	1	7,468.28	7,468.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Atlantic-Melrose Office (Cont'd)				
Cable racks	Lot	1	$ 352.00	$ 352.00
Miscellaneous items	"	1	88.50	88.00
Material				$ 92,854.00
Installation labor				34,356.00
Installation material				1,393.00
T. E. Co. Engineering				6,964.00
Freight and cartage				928.00
Contingencies				929.00
Total				$ 137,424.00
Union Academy Office				
8 panel, 3 position, 4800 line sections, subscriber, K.S.S.	Each	5	475.00	2,375.00
Cable turning section	"	1	180.00	180.00
Rod panel	"	1	50.00	50.00
Subscriber answering jacks	"	1,360	7.0475	9,585.00
Subscriber multiple (5 sects.)	"	1,360	2.78829	3,792.00
Outgoing trunks (5 sects.)	"	200	4.959	992.00
Subscriber switching trunks	"	166	35.26	5,853.00
Subscriber line positions	"	9	77.668	699.00
Subscriber switching positions	"	4	24.02	96.00
Subscriber cord circuits	"	128	66.29	8,485.00
Supervisor's telephone circuits, 2 divisions, 3 sections	Lot	1	107.77	108.00
Night alarm circuits	Each	2	11.11	22.00
Miscl. equipment in sections	Lot	1	1,626.91	1,627.00
Chief operator's desk	Lot	1	479.61	480.00
Wire chief's desk	"	1	513.97	514.00
Main distributing frames	"	1	1,876.90	1,877.00
Intermediate frame	"	1	162.00	162.00
Relay racks	"	1	231.70	232.00
Power plant	"	1	6,792.98	6,793.00
Cable and wire	"	1	3,913.14	3,913.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Union Academy Office (Cont'd)				
Cable racks	Lot	1	$ 321.00	$ 321.00
Miscellaneous items	"	1	619.78	620.00
Material				$ 48,776.00
Installation labor				18,047.00
Installation material				732.00
W. E. Co. Engineering				3,656.00
Freight and cartage				488.00
Contingencies				488.00
Total				$ 72,189.00
Central-Superior Office				
10 panel, 3 position, 16000 line sections, subscriber, K.S.S.	Each	26	489.00	12,714.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Angle sections	"	6	95.00	570.00
Subscriber answering jacks	"	9,460	7.29	68,963.00
Subscriber multiple (25-1/3 sects.)	"	9,520	8.2396	78,441.00
Outgoing trunks (25-1/3 sects.)	"	560	16.254	9,102.00
Incoming switching trunks	"	439	50.44	22,143.00
Subscriber line positions	"	57	101.10	5,763.00
Subscriber switching positions	"	19	50.36	956.00
Subscriber cord circuits	"	855	48.86	41,775.00
Supervisor's telephone circuits, 6 divisions, 13 sections "A"	Lot	1	335.48	335.00
Supervisor's telephone circuits, 2 divisions, 5 sections "B"	"	1	125.42	125.00
Night alarm circuits	Each	7	12.90	90.00
Trouble positions (1 position)	Lot	1	855.20	855.00
Miscl. equipment in sections	"	1	9,636.70	9,637.00
Information desk	"	1	1,487.23	1,487.00
Wire chief's desk	"	1	877.14	877.00
Protectors	"	1	16,186.85	16,187.00
Main distributing frame	"	1	4,107.60	4,108.00
Intermediate frame	"	1	2,196.00	2,196.00
Peg count meter cabinet	"	1	851.19	851.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND SUBSCRIBER (CONT'D)				
Central-Superior Office (Cont'd)				
Relay racks	Lot	1	$ 1,066.60	$ 1,066.00
P.B.X. charging panel	"	1	540.74	540.00
Power plant	"	1	14,522.63	14,523.00
Distributing panel	"	1	43.71	44.00
Cable and wire	"	1	106,111.66	106,112.00
Cable racks	"	1	1,810.35	1,810.00
Service observing desk	"	1	1,993.86	1,994.00
Miscellaneous items	"	1	945.37	945.00
Grouping key cabinet	"	1	382.77	383.00
Material				$ 404,803.00
Installation labor				149,777.00
Installation material				6,072.00
T. T. Co. Engineering				30,360.00
Freight and cartage				4,048.00
Contingencies,				4,048.00
Total				$ 599,108.00
CLEVELAND TOLL				
In subscriber boards.				
Main - Cherry Office				
Toll switching trunks	Each	288	27.9517	8,050.00
Toll switching positions	"	7	[illegible].92	125.00
Special long distance terminals	"	600	1.3795	828.00
No. 1, 7 panel, 2 position, 10500 type sections, trunk	"	3½	474.00	1,659.00
Subscriber multiple (3½ sects.)	"	12,700	1.533875	19,480.00
Outgoing trunks (3½ sects.)	"	360	1.595125	574.00
Material				$ 30,716.00
Installation labor				11,365.00
Installation material				461.00
T. T. Co. Engineering				2,304.00
Freight and cartage				307.00
Contingencies				307.00
				$ 45,460.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
In subscriber boards.				
Prospect Office				
Toll switching trunks	Each	90	$27.9517	$ 2,516.00
Toll switching positions	"	2	17.92	36.00
No. 1, 5 panel, 2 position, 5000 line sections, trunk	"	1	397.00	397.00
Subscriber multiple (1 sect.)	"	5,000	.43825	2,191.00
Outgoing trunks (1 sect.)	"	100	.45575	46.00
Material				$ 5,186.00
Installation labor				1,919.00
Installation material				78.00
W. E. Co. Engineering				389.00
Freight and cartage				52.00
Contingencies				52.00
Total				$ 7,676.00
Kenmore Office				
Toll switching trunks	"	8	27.9517	224.00
Material				$ 224.00
Installation labor				83.00
Installation material				3.00
W. E. Co. Engineering				17.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 331.00
Lincoln Office				
Toll switching trunks	"	25	27.9517	699.00
Toll switching positions	"	1	17.92	18.00
No. 1, 5 panel, 2 position, 6000 line sections, trunk	"	½	397.00	198.00
Subscriber multiple (½ sect.)	"	2,500	.43825	1,096.00
Outgoing trunks (½ sect.)	"	45	.45575	21.00
Material				$ 2,033.00
Installation labor				752.00
Installation material				30.00
W. E. Co. Engineering				152.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 3,007.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D) In subscriber boards.				
Hemlock Office				
Toll switching trunks	Each	25	$27.9517	$ 699.00
Toll switching positions	"	1	17.92	18.00
No. 1, 6 panel, 2 position, 7800 line sections, trunk	"	½	410.00	205.00
Subscribers multiple (½ sect.)	"	2,900	.43825	1,271.00
Outgoing trunks (½ sects.)	"	40	.45575	18.00
Material				$ 2,211.00
Installation labor				818.00
Installation material				33.00
W. E. Co. Engineering				166.00
Freight and cartage				22.00
Contingencies				22.00
Total				$ 3,272.00
Broadway Office				
Toll switching trunks	Each	35	27.9517	978.00
Toll switching position	"	1	17.92	18.00
No. 1, 5 panel, 2 position, 4500 line sections, trunk	"	½	397.00	198.00
Subscribers multiple (½ sects.)	"	2,100	.43825	920.00
Outgoing trunks (½ sect)	"	40	.45575	18.00
Material				$ 2,132.00
Installation labor				789.00
Installation material				32.00
W. E. Co. Engineering				160.00
Freight and cartage				21.00
Contingencies				21.00
Total				$ 3,155.00
Garfield-Cedar Office				
Toll switching trunks	"	63	27.9517	1,761.00
Toll switching positions	"	2	17.92	36.00
No. 1, 7 panel, 2 position, 11200 line sections, trunk	"	1	474.00	474.00
Subscriber multiple (½ sect.)	"	2,700	.43825	1,183.00
Subscriber multiple (½ sect.)	"	4,000	.43825	1,783.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
Garfield-Cedar Office (Cont'd)				
In subscriber boards.				
Outgoing trunks (1 sect.)	Each	220	$ .45575	$ 100.00
Material				$ 5,307.00
Installation labor				1,964.00
Installation material				80.00
W. E. Co. Engineering				398.00
Freight and cartage				53.00
Contingencies				53.00
Total				$ 7,855.00
Fairmount Office				
Toll switching trunks	"	34	27.9517	950.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	3,800	.43825	1,665.00
Outgoing trunks (½ sect.)	"	60	.45575	27.00
Material				$ 2,660.00
Installation labor				984.00
Installation material				40.00
W. E. Co. Engineering				200.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 3,988.00
Eddy-Glenville Office				
Toll switching trunks	"	68	27.9517	1,901.00
Toll switching positions	"	2	17.92	36.00
Subscriber multiple (1 sect.)	"	12,800	.43825	5,610.00
Outgoing trunks (1 sect.)	"	200	.45575	91.00
Material				$ 7,638.00
Installation labor				2,836.00
Installation material				115.00
W. E. Co. Engineering				573.00
Freight and cartage				76.00
Contingencies				76.00
Total				$11,314.00

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
In subscriber boards.				
Randolph Office				
Toll switching trunks	Each	74	$ 27.9517	$ 2,068.00
Toll switching position	"	2	17.92	36.00
Subscriber multiple (1 sect.)	"	8,300	.43825	3,637.00
Outgoing trunks (1 sect.)	"	160	.45575	73.00
Material				$ 5,814.00
Installation labor				2,151.00
Installation material				87.00
T. T. Co. Engineering				436.00
Freight and cartage				58.00
Contingencies				58.00
Total				$ 8,604.00
Lakewood Office				
Toll switching trunks	Each	48	27.9517	1,342.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	4,900	.43825	2,147.00
Outgoing trunks (½ sect.)	"	50	.45575	23.00
Material				$ 3,530.00
Installation labor				1,306.00
Installation material				53.00
T. T. Co. Engineering				265.00
Freight and cartage				35.00
Contingencies				35.00
Total				$ 5,224.00
Princeton-Pennsylvania Office				
Toll switching trunks	"	17	43.4653	739.00
Material				$ 739.00
Installation labor				273.00
Installation material				11.00
T. T. Co. Engineering				55.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,092.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Account 221 (Cont'd) -

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
In subscriber boards.				
Atlantic-Melrose Office.				
Toll switching trunks	Each	12	$43.4653	$ 522.00
Material				$ 522.00
Installation labor				193.00
Installation material				8.00
W. E. Co. Engineering				39.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 772.00
Union-Academy Office				
Toll switching trunks	Each	10	46.13	461.00
Material				$ 461.00
Installation labor				170.00
Installation material				7.00
W. E. Co. Engineering				34.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 682.00
Central - Superior Office				
Toll switching trunks	"	50	46.13	2,306.00
Toll switching positions	"	2	41.45	83.00
Subscriber multiple (2/3 sect.)	"	6,360	.3155	2,007.00
Outgoing trunks (2/3 sect.)	"	370	.428	158.00
Material				$4,554.00
Installation labor				1,685.00
Installation material				68.00
W. E. Co. Engineering				342.00
Freight and cartage				45.00
Contingencies				45.00
Total				$6,739.00
Toll Switchboard, Suburban				
No. 1, 5 panel, 2 position, low type toll sections	"	10	295.00	2,950.00
Cable turning sections	"	2	102.50	205.00
End panel	"	1	50.00	50.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CLEVELAND TOLL (CONT'D)				
Toll Switchboard, Suburban (Cont'd)				
Toll answering jacks	Each	240	$ 7.62525	$ 1,830.00
Toll multiple (10 sects.)	"	240	17.348	4,164.00
Outgoing trunks (10 sects.)	"	700	36.98725	25,891.00
Recording trunks - relays (10 sect)	"	60	28.875	1,732.00
Recording trunks - no relays (10 sects.)	"	20	17.348	347.00
Toll cord circuits	"	104	28.9375	3,010.00
Toll line positions	"	18	20.65	372.00
Tandem toll trunks	"	80	33.9722	2,718.00
Tandem trunk positions	"	2	20.65	41.00
Supervisor's telephone circuits, 1 division, 10 sections	Lot	1	85.88	86.00
Night alarm circuits	Each	1	7.86	8.00
Miscl. equipment in sections	Lot	1	455.90	456.00
Supervisor's stands	"	1	247.66	248.00
Cable and wire	"	1	5,433.54	5,434.00
Cable racks	"	1	Included	-
Toll test panel and associated equipment	"	1	33,417.24	33,417.00
Material				$ 82,959.00
Installation labor				30,695.00
Installation material				1,244.00
I. T. Co. Engineering				6,232.00
Freight and cartage				830.00
Contingencies				830.00
Total				$ 122,780.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBIANA SUBSCRIBER				
2 - 1 position magneto switchboards, equipped for 191 lines, 20 cord circuits (Am. Elec.)	Lot	1	$1,358.66	$ 1,359.00
Miscellaneous equipment	"	1	582.28	582.00
Material				$ 1,941.00
Labor, supervision and tool expense				298.00
Installation material				19.00
Supply Expense				78.00
Freight and cartage				19.00
Contingencies				19.00
Total				$ 2,314.00
COLUMBIANA TOLL				
In subscriber board.				
Combined drop-and-jack	Each	6	2.75	16.00
Toll test panel and associated equipment	Lot	1	32.15	32.00
Material				$ 48.00
Labor, supervision and tool expense				6.00
Installation material				-
Supply expense				3.00
Freight and cartage				-
Contingencies				-
Total				$ 57.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER				
Main Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	23	$ 489.00	$ 11,247.00
Cable turning sections	"	2	235.00	470.00
End panels	"	2	75.00	150.00
Angle sections	"	6	95.00	570.00
Subscriber answering jacks	"	8,640	4.065	35,122.00
Rural answering jacks	"	15	5.058	76.00
Subscriber multiple (18 sects.)	"	8,000	8.760125	70,081.00
Outgoing trunks (23 sects.)	"	560	14.90	8,344.00
Subscriber line positions	"	66	35.818	2,364.00
Rural positions	"	2	44.218	88.00
Subscriber cord circuits	"	1,122	22.99	25,795.00
Rural cord circuits	"	34	41.235	1,402.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Supervisor's telephone circuits, 7 divisions, 23 sections	"	1	200.78	201.00
Night alarm circuits	Each	6	8.06	48.00
Misc. equipment in sections	Lot	1	1,947.47	1,947.00
No. 1, 6 panel, 2 position, 9600 line sections, trunk	Each	9	422.81	3,805.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (6½ sects.)	"	9,600	2.745375	26,356.00
Subscriber multiple (1 sect.)	"	9,000	.335	3,015.00
Outgoing trunks (7½ sects.)	"	100	3.356875	336.00
Incoming switching trunks	"	515	25.50	13,132.00
Subscriber switching positions	"	14	17.92	251.00
Trouble positions, (1 position)	Lot	1	142.00	142.00
Supervisor's telephone circuits, 9 divisions, 9 sections	"	1	101.82	102.00
Night alarm circuits	Each	2	8.06	16.00
Misc. equipment in sections	Lot	1	1,188.80	1,189.00
Main distributing frame	"	1	1,471.20	1,471.00
Intermediate frame	"	1	1,040.00	1,040.00
Relay racks	"	1	1,082.88	1,083.00
Bell racks	"	1	612.36	612.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Main Office (Cont'd)				
Coil rack fuse panel	Lot	1	1,596.96	1,597.00
Cable racks	"	1	879.20	879.00
Power plant	"	1	13,867.46	13,867.00
Chief operator's desk	"	1	421.10	421.00
Wire chief's desks - combined	"	2	1,468.65	1,469.00
Generator and battery panels	"	1	547.22	547.00
Service observing desk	"	1	1,259.20	1,259.00
Information desk	"	1	6,950.95	6,951.00
Trouble desk (repair)	"	1	443.74	444.00
Miscl. equipment, frames and racks	"	1	2,612.40	2,613.00
Cable and wire	"	1	49,276.49	49,276.00
Miscellaneous items	"	1	1,356.91	1,357.00
Material				$ 291,686.00
Installation labor				107,867.00
Installation material				4,374.00
W. E. Co. Engineering				21,869.00
Freight and cartage				2,916.00
Contingencies				2,916.00
Total				$ 431,568.00
Franklin Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	11	489.00	5,379.00
Cable turning sections	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	6,300	4.065	25,601.00
Subscriber multiple (11 sect.)	"	7,600	5.56375	42,286.00

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Franklin Office (Cont'd)				
Outgoing trunks (11 sect.)	Each	200	$ 7.60803	$ 1,522.00
Subscriber line positions	"	31	35.818	1,110.00
Subscriber cord circuits	"	527	22.99	12,116.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Supervisor's telephone circuit, 3 divisions, 11 sections	"	1	157.86	158.00
Night alarm circuits	Each	2	8.06	16.00
Miscl.equipment in sections	Lot	1	1,530.59	1,531.00
No. 1, 8 panel, 3 position, 13600 line sections, trunk	Each	1	489.00	489.00
No. 1, 6 panel, 2 position, 10200 line sections, trunk	"	4	422.81	1,691.00
Subscriber multiple (5 sects.)	"	7,600	2.088	15,869.00
Outgoing trunks (5 sects.)	"	20	2.36942	47.00
Incoming switching trunks	"	320	24.40	7,808.00
Subscriber switching positions	"	8	17.92	143.00
Trouble positions (1 position)	"	1	142.00	142.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	54.18	54.00
Night alarm circuits	Each	1	8.06	8.00
Miscl. equipment in sections	Lot	1	1,021.13	1,021.00
Main distributing frame	"	1	1,034.40	1,034.00
Intermediate frame	"	1	1,040.00	1,040.00
Relay racks	"	1	855.68	856.00
Coil racks	"	1	234.36	234.00
Coil rack fuse panels	"	1	756.00	756.00
Cable racks	"	1	632.10	632.00
Power plant	"	1	13,521.07	13,521.00
Type chief's desk	"	1	953.44	953.00
Chief operator's desk	"	1	894.23	894.00
Cable and wire	"	1	22,943.72	22,944.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost N
COLUMBUS SUBSCRIBER (CONT'D)				
Franklin Office (Cont'd)				
Miscl. equipment, frames and racks	Lot	1	$1,955.71	$ 1,956
Miscellaneous items	"	1	425.54	426
Material				$ 162,777
Installation labor				60,227
Installation material				2,442
W. E. Co. Engineering				12,203
Freight and cartage				1,628
Contingencies				1,628
Total				$ 240,910
North-University Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	17	489.00	8,311
Cable turning section	"	1	235.00	235
End panel	"	1	75.00	75
Subscriber answering jacks	"	9,000	4.065	36,585
Subscriber multiple (17 sects.)	"	8,000	8.3035	66,428
Outgoing trunks (17 sects.)	"	460	11.25408	5,177
Subscriber line positions	"	49	35.818	1,755
Subscriber cord circuits	"	882	22.99	20,277
Trouble positions (1 position)	Lot	1	142.00	142
Supervisors telephone circuits, 5 divisions, 17 sections	"	1	212.04	212
Night alarm circuits	Each	1	8.06	8
Miscl.equipment in sections	Lot	1	1,792.15	1,792
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	8	474.00	3,792
Cable turning section	"	1	235.00	235
End panel	"	1	75.00	75
Subscriber multiple (7½ sects.)	"	10,500	3.40275	35,729
Outgoing trunks (7½ sections)	"	30	3.66071	110
Incoming switching trunks	"	418	24.40	10,199
Subscriber switching positions	"	11	17.92	197
Trouble positions (1 position)	Lot	1	142.00	142
Supervisor's telephone circuit, 2 divisions, 8 sections	"	1	95.28	95
Night alarm circuits	Each	1	8.06	8
Miscl. equipment in sections	Lot	1	1,432.84	1,433

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
North - University Office (Cont'd)				
Main distributing frame	Lot	1	1,296.00	$ 1,296.00
Intermediate frame	"	1	1,244.00	1,244.00
Relay racks	"	1	911.04	911.00
Coil racks	"	1	834.12	834.00
Coil rack fuse panel	"	1	1,684.28	1,684.00
Cable racks	"	1	642.00	642.00
Power plant	"	1	18,855.37	18,855.00
Wire chief's desk	"	1	929.94	930.00
Chief operator's desk	"	1	796.66	797.00
Cable and wire	"	1	35,214.15	35,214.00
Misc. equipment, frames and racks	"	1	2,459.41	2,459.00
Miscellaneous items	"	1	194.74	195.00
Material				$258,075.00
Installation labor				95,488.00
Installation material				3,871.00
T.T.Co. Engineering				19,356.00
Freight and cartage				2,581.00
Contingencies				2,581.00
Total				$381,952.00
Garfield Office.				
No. 1C, 8 panel, 3 position, 4400 line sections, subscriber	Each	5	489.00	2,445.00
Cable turning section	"	1	235.00	235.00
Test panel	"	1	75.00	75.00
Subscriber answering jacks	"	2,810	4.065	11,423.00
Subscriber multiple (5 sects.)	"	3,500	2.824	9,884.00
Ringing trunks (5 sects.)	"	240	3.96208	951.00
Subscriber line positions	Each	15	46.633	699.00
Subscriber cord circuits	"	255	20.0597	5,115.00
Trouble positions (1 position)	Lot	1	128.50	128.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D) Garfield Office (Cont'd)				
Supervisors telephone circuit, 2 divisions, 5 sections	Lot	1	$ 75.66	$ 76.00
Night alarm circuits	Each	1	9.00	9.00
Miscl. equipment in sections	Lot	1	1,242.09	1,242.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	3	474.00	1,422.00
Cable turning section	"	1	235.00	235.00
End panels	"	1	75.00	75.00
Subscriber multiple (2½ sects.)	"	3,500	.992375	3,473.00
Outgoing trunks (2½ sects.)	"	20	1.28375	26.00
Incoming switching trunks	"	128	23.20	2,970.00
Subscriber switching positions	"	5	34.39	172.00
Supervisor's telephone circuit, 1 division, 3 sections	Lot	1	41.10	41.00
Night alarm circuits	Each	1	9.00	9.00
Miscl. equipment in sections	Lot	1	833.46	833.00
Chief operator's desk	"	1	505.78	506.00
Wire chief's desk	"	1	1,795.54	1,796.00
Main distributing frame	"	1	588.16	588.00
Intermediate frame	"	1	486.40	486.00
Coil racks	"	1	884.52	885.00
Relay racks	"	1	374.40	374.00
Coil rack fuse panel	"	1	1,395.74	1,396.00
Cable racks	"	1	811.20	811.00
Power plant	"	1	10,842.74	10,843.00
Cable and wire	"	1	12,213.71	12,214.00
Repair desk	"	1	319.97	320.00
Miscl. equipment, frames and racks	"	1	3,175.44	3,175.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Garfield Office (Cont'd)				
Miscellaneous items	Lot	1	$503.10	$ 503.00
Material				75,435.00
Installation labor				27,911.00
Installation material				1,152.00
T. E. Co. Engineering				5,658.00
Freight and Cartage				754.00
Contingencies				754.00
Total				$111,644.00
Hilltop - Randolph Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	8	489.00	3,912.00
Cable turning section	"	1	235.00	235.00
End panels	"	1	75.00	75.00
Subscriber answering jacks	"	4,200	4.065	17,073.00
Subscriber multiple (8 sects.)	"	4,600	3.743875	17,222.00
Outgoing trunks (8 sects)	"	320	4.56975	1,462.00
Subscriber line positions	"	23	35.818	824.00
Subscriber cord circuits	"	400	22.99	9,196.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Supervisor's telephone circuits, 2 divisions, 8 sections	"	1	115.28	115.00
Night alarm circuits	Each	2	8.06	16.00
Misc. equipment in sections	Lot	1	652.29	652.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	4	474.00	1,896.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (3½ sects.)	"	4,600	1.64975	7,589.00
Outgoing trunks (3½ sects.)	"	60	2.06558	124.00
Incoming Switching trunks	"	220	24.40	5,368.00
Subscriber switching positions	"	7	17.92	125.00
Supervisor's telephone circuit, 1 division, 4 sections	Lot	1	54.18	54.00
Night alarm circuits	Each	1	8.06	8.00
Misc. equipment in sections	Lot	1	678.08	678.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproductio Cost New
COLUMBUS SUBSCRIBER (CONT'D) Hilltop-Randolph office (Cont'd)				
Main distributing frame	Lot	1	$540.00	$ 540.00
Intermediate frame	"	1	480.00	480.00
Relay racks	"	1	380.16	380.00
Coil racks	"	1	171.78	172.00
Coil rack fuse panel	"	1	469.92	470.00
Cable racks	"	1	464.20	464.00
Power plant	"	1	9,613.96	9,614.00
Wire chief's desk	"	1	813.50	814.00
Chief operator's desk	"	1	703.70	704.00
Cable and wire	"	1	13,696.02	13,696.00
Miscl. equipment, frames and racks	"	1	628.81	629.00
Miscellaneous items	"	1	1,230.35	1,230.00
Material				96,269.00
Installation labor				35,620.00
Installation material				1,444.00
W. E. Co. Engineering				7,230.00
Freight and Cartage				963.00
Contingencies				963.00
Total				$142,679.00
Adams Office				
Selectors	Each	10,802	28.30	305,697.00
Connectors	"	980	39.60	38,808.00
Line switches	"	400	4.60	1,840.00
Bridges	"	375	6.42	2,408.00
Repeators	"	341	19.40	6,615.00
Master switches	"	8	26.55	212.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Adams Office (Cont'd)				
Line switch frames (200)	Each	2	$110.60	$ 221.00
Selector frames	"	112	549.60	39,155.00
Connector frames	"	10	99.65	996.00
Repeater frames	"	9	196.50	1,768.00
Condensers (various)	"	6,086	.75	4,564.00
Dash pot relays	"	15	4.61	69.00
Miscellaneous relays	"	1,083	2.53	2,740.00
Test switches	"	9	40.75	367.00
Racks (300)	"	1,678	6.85	11,494.00
Shelves for 25	"	581	190.00	110,390.00
Power plant	Lot	1	10,279.37	10,279.00
Fuse panels	"	1	605.45	605.00
Wire chief's desk (clerk)	"	1	455.38	455.00
Telephone testing desk	"	1	385.74	386.00
Wire chief's desk	"	1	2,306.55	2,307.00
Monitor desks	"	1	256.01	256.00
Information desk	"	1	2,094.58	2,095.00
Dial test sets	"	1	148.25	148.00
Distributing frame	"	1	17,340.07	17,340.00
Frame and rack, lighting	"	1	572.12	572.00
Cable and wire	"	1	11,267.06	11,267.00
Cable racks	"	1	1,462.32	1,462.00
Miscellaneous items	"	1	11,821.09	11,821.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproductio Cost
COLUMBUS SUBSCRIBER (CONT'D)				
Adams Office (Cont'd)				
Rural and Pay Station Board.				
5 panel, 2 position, low type, toll frameworks, S. C.	Each	2	$295.00	$ 590.00
Rural answering jacks	"	100	10.2425	1,024.00
Outgoing trunks (2 sects.)	"	120	1.211	145.00
Rural positions	"	2	72.60	145.00
Rural cord circuits	"	30	29.46	884.00
Pay station answering jacks	"	240	14.0055	3,361.00
Pay station positions	"	2	72.60	145.00
Pay station cord circuits	"	30	29.46	884.00
Miscl. equipment in sects.	Lot	1	172.50	172.00
Material				$593,687.00
Installation labor				219,644.00
Installation Material				8,905.00
W. E. Co. Engineering				44,521.00
Freight and cartage				5,937.00
Contingencies				5,937.00
Total				$878,587.00
Mooberry Office				
Line switches	Each	1,400	4.60	6,440.00
Master switches	"	14	26.55	372.00
Line switch frames (200)	"	7	110.60	774.00
Connectors	"	100	39.60	3,960.00
Connector frames	"	1	99.65	100.00
Selectors (I.C.4th)	"	49	28.30	1,387.00
Selector frames	"	1	349.60	350.00
Condensers (various)	"	644	.75	483.00
Test jacks, (10 per strip)	"	140	.12	17.00
Miscellaneous relays	"	56	2.53	142.00
Condenser boxes	"	14	1.25	18.00
Line switch bases, 2 units	"	6	3.40	20.00
Line switch bases, 1 unit	"	2	2.60	5.00
Test switches	"	14	40.75	570.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Con'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Mooberry Office (Cont'd)				
Power plant	Lot	1	4,343.98	$ 4,344.00
Distributing frame	"	1	1,876.02	1,876.00
Cable and wire	"	1	1,059.00	1,059.00
Miscellaneous items	"	1	5,368.73	5,369.00
Material				$ 27,286.00
Installation labor				10,096.00
Installation material				409.00
T. T. Co. Engineering				2,046.00
Freight and cartage				273.00
Contingencies				273.00
Total				$ 40,383.00
Clintonville Office				
Line switches	Each	600	4.60	$ 2,760.00
Trunk switches	"	6	26.55	159.00
Line switch frames (200)	"	3	110.60	332.00
Connectors	"	45	39.60	1,782.00
Connector frames	"	1	99.65	100.00
Combination frames	"	1	99.65	100.00
Connectors (various)	"	273	.75	205.00
Test switches	"	4	40.75	163.00
Line switch base	"	3	3.40	10.00
Test distributor	"	1	40.75	41.00
Test distributor rack	"	1	.80	1.00
Distributor banks	"	2	6.85	14.00
Power plant	Lot	1	3,568.50	3,568.00
Distributing frame	"	1	1,283.29	1,283.00
Cable and wire	"	1	428.76	429.00
Miscellaneous items	"	1	1,350.56	1,351.00
Material				$ 12,298.00
Installation labor				4,550.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Clintonville Office (Cont'd)				
Installation material				$ 184.00
W. E. Co. Engineering				923.00
Freight and cartage				126.00
Contingencies				123.00
Total				$ 10,[illegible]
Blake Office				
Connectors	Each	46	$39.60	1,822.00
Line switches	"	500	4.60	2,300.00
Connector frames	"	1	99.65	100.00
Line switch frames (100)	"	5	110.60	553.00
Master switches	"	5	26.55	133.00
Condensers, (various)	"	213	.75	160.00
Power plant	Lot	1	194.29	194.00
Distributing frame	"	1	586.23	586.00
Cable and wire	"	1	112.44	111.00
Miscellaneous items	"	1	994.45	994.00
Material				6,[illegible]
Installation labor				2,[illegible]
Installation material				184.00
W. E. Co. engineering				923.00
Freight and cartage				126.00
Contingencies				123.00
Total				$ 10,[illegible]
Fifth Ave. Office				
Connectors	Each	100	39.60	3,[illegible]
Line switches	"	1,100	4.60	5,[illegible]
Bridges	"	2	6.42	[illegible]
Connector frames	"	1	99.65	[illegible]
Line switch frames (100)	"	9	110.60	[illegible]
Line switch frames (200)	"	1	110.60	[illegible]
Master switches	"	11	26.55	[illegible]
2 to 3 wire repeaters	"	5	19.40	[illegible]
Repeater frames	"	7	.80	[illegible]

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Fifth Ave. Office (Cont'd)				
Test switches	Each	11	40.75	$ 448.00
Condensers (various)	"	477	.75	358.00
Condenser boxes	"	11	1.28	13.00
Miscellaneous relays	"	282	2.53	713.00
Line switch bases (single)	"	5	2.60	13.00
Line switch bases (double)	"	3	3.40	10.00
Line switch taps (mcl)	"	3	3.00	9.00
Test iron brackets	"	11	.75	8.00
Power plant	Lot	1	610.61	611.00
Supervisory panel	"	1	425.78	426.00
Wire chief's desk	"	1	66.97	67.00
Distributing frame	"	1	1,180.40	1,180.00
Cable and wire	"	1	422.26	422.00
Miscellaneous items	"	1	1,116.02	1,116.00
Material				16,028.00
Installation labor				5,930.00
Installation material				240.00
Co., Engineering				1,202.00
Freight and cartage				160.00
Contingencies				160.00
Total				$ 25,720.00
Indianola Office				
Test switches	Each	1,000	4.60	4,600.00
Line switches	"	10	26.55	266.00
Switch frames (100)	"	10	110.60	1,106.00
Jumpers	"	72	39.60	2,851.00
Protectors	"	10	26.85	268.00
Fuse frames	"	2	28.30	57.00
	"	1	99.65	100.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Indianola Office (Cont'd)				
Miscellaneous relays	Each	212	$ 2.53	$ [illegible]
Condensers (various)	"	435	.75	[illegible]
Condenser boxes	"	10	1.25	[illegible]
Test jacks, 10 per strip	"	100	.12	[illegible]
Line switch bases (single)	"	2	2.60	[illegible]
Line switch bases (double)	"	4	3.40	[illegible]
Tops for line switch units	"	10	3.00	[illegible]
Power plant	Lot	1	255.90	[illegible]
Distributing frame	"	1	1,062.33	1,[illegible]
Cable and wire	"	1	347.50	[illegible]
Miscellaneous items	"	1	1,222.05	1,[illegible]
Material				$ 13,[illegible]
Installation labor				4,[illegible]
Installation material				[illegible]
W. E. Co. Engineering				[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				$ 19,[illegible]
Arlington Office				
Connectors	Each	41	39.60	$ 1,[illegible]
Line switches	"	400	4.60	1,[illegible]
Repeaters	"	46	19.40	[illegible]
Connector frames	"	1	99.65	[illegible]
Line switch frames (100)	"	4	110.60	[illegible]
Master switches	"	4	26.55	[illegible]
Test switches	"	3	40.75	[illegible]
Condensers (various)	"	59	.75	[illegible]
2 to 3 wire repeaters	"	31	19.40	[illegible]
Power plant	Lot	1	1,059.55	1,[illegible]
Distributing frame	"	1	445.69	[illegible]
Cable and wire	"	1	149.43	[illegible]

8-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Arlington Office (Cont'd)				
Miscellaneous items	Lot	1	$399.92	$ 400.00
Material				$ 7,826.00
Installation labor				2,896.00
Installation material				117.00
T. & T. Co. Engineering				587.00
Freight and cartage				78.00
Contingencies				78.00
Total				$ 11,582.00
Franklin Park Office				
Selectors	Mach	59	28.30	1,670.00
Connectors	"	172	39.60	6,811.00
Line switches	"	1,700	4.60	7,820.00
Trunks	"	2	6.42	13.00
Selector frames	"	1	349.60	350.00
Connector frames	"	2	99.65	199.00
Line switch frames (100)	"	17	110.60	1,880.00
Trunk switches	"	17	26.55	451.00
Test switches	"	17	40.75	693.00
Repeaters (various)	"	1,269	.75	952.00
Repeater boxes	"	34	1.28	43.00
Miscellaneous relays	"	393	2.53	716.00
Line switch pier (44 ft. long)	"	1	24.50	24.00
Line switch covers	"	17	93.05	1,582.00
Power plant	Lot	1	428.13	428.00
Accessory panel	"	1	475.78	476.00
Terminating frame	"	1	1,908.15	1,908.00
Cable and wire	"	1	750.67	751.00
Miscellaneous items	"	1	2,727.04	2,727.00
Material				$ 29,494.00
Installation labor				10,913.00
Installation material				442.00
T. & T. Co. Engineering				2,212.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Franklin Park Office (Cont'd)				
Freight and cartage				$ 295.00
Contingencies				295.00
Total				$43,651.00
Hanford Office				
Connectors	Each	46	39.60	$ 1,822.00
Line switches	"	500	4.60	2,300.00
Bridges	"	1	6.42	6.00
Connector frames	"	1	99.65	100.00
Line switch frames (100)	"	5	110.60	553.00
Master switches	"	5	26.55	133.00
Condensers (various)	"	213	.75	160.00
Power plant	Lot	1	195.78	196.00
Distributing frame	"	1	599.96	600.00
Cable and wire	"	1	123.77	124.00
Miscellaneous items	"	1	1,142.31	1,142.00
Material				$ 7,136.00
Installation labor				2,640.00
Installation material				107.00
W. E. Co. Engineering				535.00
Freight and cartage				71.00
Contingencies				71.00
Total				$10,560.00
Hawthorne Office				
Connectors	Each	71	39.60	2,813.00
Line switches	"	700	4.60	3,220.00
Connectors frames	"	1	99.65	100.00
Line switch frames (100)	"	7	110.60	774.00
Master switches	"	7	26.55	186.00
Condensers (various)	"	301	.75	226.00
Power plant	Lot	1	157.13	157.00
Distributing frame	"	1	742.61	743.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS SUBSCRIBER (CONT'D)				
Hawthorne Office (Cont'd)				
Cable and wire	Lot	1	$171.71	$ 172.00
Miscellaneous items	"	1	1,172.58	1,173.00
Material				$ 9,563.00
Installation labor				3,536.00
Installation material				143.00
P. E. Co. Engineering				717.00
Freight and cartage				96.00
Contingencies				96.00
Total				$ 14,153.00
COLUMBUS TOLL				
Main Office				
No. 1, 5 panel, 2 position, low type, toll sections	Each	29	295.00	$ 8,555.00
Cable turning sections	"	3	115.00	345.00
End panels	"	3	50.00	150.00
Toll answering jacks - primary	"	240	7.62525	1,830.00
Toll answering jacks- secondary	"	320	1.575	504.00
Toll answering jacks - multiple primary	"	270	1.41	381.00
Toll multiple (24 sects.)	"	200	38.513	7,703.00
Outgoing trunks (24 sects)	"	270	13.896	3,752.00
Toll cord circuits	"	456	28.9375	13,196.00
Toll repeater cord circuits	"	6	670.00	4,020.00
Toll line positions	"	48	49.69	2,385.00
Recording positions	"	10	30.92	309.00
Recording cord circuits	"	30	27.22025	817.00
Recording trunks (5 sects)	"	80	26.4885	2,119.00
Toll alarm circuits	"	3	7.86	24.00
Miscl. equipment in sections	Lot	1	1,322.11	1,322.00
Cable racks	"	Included		-
Distributing frame (comb.)	"	"		-
Relay racks	"	"		-
Fuse panels	"	"		-

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Main Office (Cont'd)				
Cable and wire	Lot	1	$5,220.92	$ 5,221.00
Miscl. equipment, frames and racks	"	1	351.76	352.00
Supervisor's stands	"	1	1,485.96	1,486.00
Chief operator's desk	"	1	665.87	666.00
Directory desk	"	1	522.26	522.00
Toll test panel and associated equipment	"	1	16,108.12	16,108.00
Coil racks	"	Included		-
Jack box	"	"		-
Dry battery cabinet	"	"		-
Telegraph table and equipment	"	"		-
Composite and ringer sets	"	"		-
Toll repeaters	"	"		-
Material				-
Installation labor				71,797.00
Installation material				26,594.00
W. E. Co. Engineering				1,077.00
Freight and cartage				9,383.00
Contingencies				718.00
Total				718.00
				$ 136,217.00
Adams Office				
5 panel, 2 position, low type toll sections, S-C	Each	13	295.00	3,835.00
Cabel turning sections	"	2	90.00	180.00

3 - CENTRAL OFFICE EQUIPMENT

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Adams Office (Cont'd)				
oll answering jacks - primary	Each	140	$10.2425	$ 1,434.00
oll multiple (11 sections)	"	140	6.68	935.00
ringing trunks (11 sections)	"	120	6.68	802.00
ecording trunks (2 sects)	"	30	20.6367	619.00
oll cord circuits	"	172	29.46	5,067.00
ecording cord circuits	"	24	23.41	562.00
oll line positions	"	22	72.60	1,597.00
oll recording positions	"	4	52.70	211.00
oming r. d. trunks (11 sects)	"	20	19.095	382.00
derposition trunks	"	47	11.2633	5,294.00
alling circuits	"	26	Included	-
ght alarm circuits	"	1	10.15	10.00
sel. equipment in sections	Lot	1	1,121.27	1,121.00
ief operator's desk	"	1	669.33	669.00
nk Switchboard,				
86-2/3% charged to toll				
13-1/3% charged to subscriber	"	1	7,704.51	7,705.00
ssenger call box	"	1	63.84	64.00
omatic equipment	"	1	3,988.10	3,988.00
rmediate frame	"	1	606.70	607.00
y racks	"	1	483.74	484.00
racks	"	1	1,128.81	1,129.00
racks	"	1	311.10	311.00
and wire	"	1	12,285.21	12,285.00
plant	"	1	250.07	250.00
llaneous items	"	1	4,356.09	4,356.00
tal				53,997.00
llation labor				19,979.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Adams Office (Cont'd)				
				$ 610.00
Installation material				4,050.00
W. E. Co. Engineering				540.00
Freight and cartage				540.00
Contingencies				$79,916.00
Total				
Main Office				
In subscriber switchboard				
Toll switching trunks	Each	120	$ 48.3852	$ 5,806.00
Toll switching positions	"	3	17.92	54.00
Subscriber multiple (2½ Sect.)	"	9,600	.657375	6,311.00
Outgoing trunks (1½ sects.)	"	100	.683625	68.00
No. 1, 6 panel, 2 position, 9600 line section, trunk	"	1	422.81	423.00
				$12,662.00
Material				4,685.00
Installation labor				190.00
Installation material				950.00
W. E. Co. Engineering				127.00
Freight and cartage				127.00
Contingencies				$18,741.00
Total				
Hilltop - Randolph Office				
In subscriber board.				
Toll switching trunks	Each	20	48.3852	968.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (¼ sect.)	"	2,300	.43825	1,111.00
Outgoing trunks (¼ sect.)	"	20	.45575	9.00
				$ 2,106.00
Material				779.00
Installation labor				33.00
Installation material				158.00
W. E. Co. Engineering				11.00
Freight and cartage				11.00
Contingencies				$ 3,097.00
Total				

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Garfield Office				
In subscriber board				
Toll switching trunks	Each	20	$ 48.3825	$ 968.00
Toll switching position	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	1,800	.43825	789.00
Outgoing trunk (½ sect.)	"	10	.45575	5.00
				1,780.00
Material				659.00
Installation labor				27.00
Installation material				134.00
W. E. Co. Engineering				18.00
Freight and cartage				18.00
Contingencies				
Total				$ 2,636.00
North-University Office				
In subscriber board.				
Toll switching trunks	Each	30	48.3825	1,451.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	5,300	.43825	2,323.00
Outgoing trunks (½ sect.)	"	20	.45575	9.00
				3,801.00
Material				1,406.00
Installation labor				57.00
Installation material				285.00
W.E. Co. Engineering				38.00
Freight and Cartage				38.00
Contingencies				
Total				$ 5,625.00
Franklin Office				
In subscriber board.				
Toll switching trunks	Each	50	48.3852	2,419.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	3,800	.43825	1,665.00
Outgoing trunks (½ sect.)	"	20	.45575	9.00
				4,111.00
Material				1,521.00
Installation labor				62.00
Installation material				308.00
W. E. Co. Engineering				41.00
Freight and cartage				

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COLUMBUS TOLL (CONT'D)				
Franklin Office (Cont'd) In subscriber board.				
Contingencies				$ 41.00
Total				$ 6,084.00
CONESVILLE SUBSCRIBER				
1 position magneto switchboard, equipped for 40 lines, 10 cord, circuits, K.S.S.	Each	1	$284.54	$ 285.00
Miscellaneous equipment	Lot	1	121.94	122.00
Material				407.00
Labor, supervision and tool expense				50.00
Installation material				4.00
Supply expense				16.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 485.00
CONNEAUT TOLL				
Toll test panel and associated equipment	Lot	1	1,638.25	$ 1,638.00
Material				1,638.00
Labor, supervision and tool expense				201.00
Installation material				18.00
Supply expense				66.00
Freight and cartage				16.00
Contingencies				16.00
Total				$ 1,953.00
COSHOCTON SUBSCRIBER				
No. 1, 5 panel, 2 position, 3000 line section, subscriber	Each	5	$394.00	$ 1,970.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Angle sections	"	2	50.00	100.00
Subscriber answering jacks	"	1,440	3.49	5,026.00
Rural answering jacks	"	40	3.94	158.00
Subscriber multiple (5 sects.)	"	1,800	2.675	4,815.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COSHOCTON SUBSCRIBER (CONT'D)				
Rural multiple (1 sect)	Each	40	$ 1.076	$ 43.00
Outgoing trunks (5 sect)	"	80	3.8493	308.00
Subscriber line positions	"	8	23.332	187.00
Rural positions	"	2	43.1944	86.00
Subscriber cord circuits	"	131	36.186	4,740.00
Rural cord circuits	"	33	58.99	1,947.00
Night alarm circuits	"	1	8.29	8.00
Incoming r.d. rural trunks	"	20	11.32	226.00
Wire chief's desk	Lot	1	402.74	403.00
Chief operator's desk	"	1	283.13	283.00
Frames and racks	"	1	1,183.04	1,183.00
Misc. equipment, frames and racks	"	1	1,410.09	1,410.00
Power plant	"	1	2,520.54	2,521.00
Cable and wire	"	1	3,557.51	3,558.00
Miscellaneous items	"	1	214.39	214.00
Material				$29,381.00
Installation labor				10,871.00
Installation material				441.00
T. T. Co. Engineering				2,404.00
Freight and cartage				294.00
Contingencies				294.00
Total				43,485.00
COSHOCTON TOLL				
No. 1, 5 panel, 8 position, 3000 line switchboard section	Each	1	394.00	394.00
Toll answering jacks	"	40	8.2567	330.00
Subscriber multiple (1 sect)	"	1,800	.98	1,764.00
Rural multiple (1 sect)	"	40	.98	39.00
Toll Multiple (1 sect)	"	40	1.755	70.00
Outgoing trunks (1 sect)	"	40	.4635	19.00
Recording trunks	"	10	7.034	70.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
COSHOCTON TOLL (CONT'D)				
Toll cord circuits	Each	16	$ 46.9946	$ 752.00
Toll line positions	"	2	20.27	41.00
Cable and wire	Lot	1	210.35	210.80
Toll test panel and associated equipment	"	1	1,195.69	1,196.00
Miscellaneous items	"	1	37.57	38.00
Material				$4,923.00
Installation labor				1,822.00
Installation material				74.00
W.E. Co. Engineering				369.00
Freight and cartage				49.00
Contingencies				49.00
Total				$7,286.00
COVINGTON TOLL				
No. 108 jacks	Each	40	.32	13.00
No. 46A repeating coils	"	1	9.65	10.00
No. 33A condensors	"	2	2.20	4.00
Material				$ 27.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 31.00
CROOKSVILLE TOLL				
40 wire toll test panel and associated equipment	Lot	1	180.34	$ 180.00
Material				$ 180.00
Labor, supervision and tool expense				22.00
Installation material				2.00
Supply expense				1.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Accts. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CROOKSVILLE TOLL (CONT'D)				
Freight and cartage				$ 2.00
Contingencies				2.00
Total				$ 215.00
CUYAHOGA FALLS SUBSCRIBER				
3 panel, 1 position, 1000 line sections (4 panel mult.) Dean	Each	5	$ 155.00	$ 775.00
Cable turning section	"	1	80.00	80.00
End panel	"	1	40.00	40.00
Subscriber answering jacks	"	460	6.6875	3,076.00
Rural answering jacks	"	30	4.505	135.00
Subscriber multiple (5 sects.)	"	500	2.3704	1,185.00
Outgoing trunks (5 sects.)	"	60	2.2496	135.00
Incoming switching trunks	"	30	32.81	984.00
Subscriber line positions	"	3	38.8975	117.00
Subscriber switching positions	"	1	43.1944	43.00
Rural positions	"	1	38.8975	39.00
Subscriber cord circuits	"	45	31.63	1,423.00
Rural cord circuits	"	15	29.23	438.00
Night alarm circuits	"	1	8.29	8.00
Miscl. equipment in sections	Lot	1	49.72	50.00
Wire chief's desk	"	1	139.89	140.00
Power plant	"	1	1,431.95	1,432.00
Cable and wire	"	1	501.32	501.00
Main distributing frame	"	1	144.60	145.00
Cable racks	"	1	88.00	88.00
Miscellaneous items	"	1	277.00	277.00
Material				$11,111.00
Installation labor				4,111.00
Installation material				167.00
T. E. Co. Engineering				833.00
Freight and cartage				111.00
Contingencies				111.00
Total				$16,444.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CUYAHOGA FALLS TOLL In subscriber board				
Toll switching trunks	Each	10	$ 43.4653	$ 435.00
Material				435.00
Installation labor				161.00
Installation material				7.00
W. E. Co. Engineering				33.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 644.00
CYGNET TOLL				
40 wire toll test panel and associated equipment	Lot	1	105.96	106.00
Material				106.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 126.00
DALTON SUBSCRIBER				
1 position magneto switchboard, equipped for 90 lines, 10 cord circuits, K.S.3.	Each	1	640.21	640.00
Miscellaneous equipment	Lot	1	274.37	274.00
Material				914.00
Labor, supervision and tool expense				112.00
Installation material				9.00
Supply expense				37.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,090.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DALTON TOLL				
In subscriber board.				
Combined drop-and-jack	Each	5	$ 3.30	$ 16.00
Material				
Labor, supervision and tool expense				$ 16.00
Installation material				2.00
Supply expense				-
Freight and cartage				1.00
Contingencies				-
Total				-
				$ 19.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER				
Main Office				
No. 1, 7 panel, 3 position, 4900 line sections, subscriber	Each	19	$476.00	$ 9,044.00
End panel	"	1	80.00	80.00
Angle sections	"	10	60.00	600.00
Subscriber answering jacks	"	7,650	3.49	26,693.00
Rural answering jacks	"	70	3.455	242.00
Subscriber multiple (19 sects.)	"	4,900	10.2011	49,985.00
Rural multiple (1 sect.)	"	80	.538	45.00
Outgoing trunks (19 sects.)	"	540	14.5852	7,876.00
Subscriber line positions	"	54	23.332	1,260.00
Rural positions	"	2	18.77	37.00
Subscriber cord circuits	"	918	36.186	33,219.00
Rural cord circuits	"	30	58.99	1,770.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Night Alarm circuits	Each	1	8.29	8.00
Miscl. equipment in sections	Lot	1	1476.29	1,476.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	6	465.00	2,790.00
Cable turning sections	"	2	135.00	270.00
End panel	"	1	80.00	80.00
Subscriber multiple (5 sects.)	"	9,100	2.6845	24,429.00
Outgoing trunks (5 sects.)	"	80	3.8382	307.00
Incoming switching trunks	"	397	24.2755	9,637.00
Subscriber switching positions	"	9	28.1111	253.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Night Alarm circuits	Each	1	8.29	8.00
Miscl. equipment in sections	Lot	1	1150.64	1,150.00
No. 1, 2 panel 3000 line sections special trunk	Each	1	170.00	170.00
Subscriber multiple (1 sect.)	"	2,600	.43825	1,139.00
Outgoing trunks (1 sect.)	"	80	.45575	36.00
Information desk	Lot	1	602.26	602.00
Wire chief's desk	"	1	2184.42	2,184.00
Chief operator's desk	"	1	704.63	705.00
Service observing desk	"	1	997.46	997.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (CONT'D)				
Main Office (Cont'd)				
Repair desk	Lot	1	$312.90	$ 313.00
Facility clerk's desk	"	1	244.17	244.00
Main distributing frame	"	1	1687.20	1,687.00
Intermediate frame	"	1	1726.00	1,726.00
Relay racks	"	1	1074.36	1,074.00
Coil racks	"	1	500.64	501.00
Coil rack fuse panel	"	1	1679.32	1,679.00
Cable racks	"	1	1240.80	1,241.00
Misc. equipment frames and racks	"	1	3180.01	3,180.00
Power plant	"	1	9245.22	9,245.00
Cable and Wire	"	1	39033.86	39,034.00
Miscellaneous items	"	1	827.18	827.00
Material				$238,071.00
Installation labor				88,086.00
Installation material				3,571.00
G. E. Co. Engineering				17,855.00
Freight and cartage				2,381.00
Contingencies				2,381.00
Total				$352,345.00
East Office				
No. 10, 7 spanel, 3 position, [illegible] line section, subscriber	Each	8	476.00	3,808.00
[illegible] turning section	"	1	135.00	135.00
[illegible] panel	"	1	80.00	80.00
[illegible] answering jacks	"	4,220	3.49	14,728.00
[illegible] multiple (8 sects.)	"	4,400	4.2952	18,899.00
[illegible] Arm (8 sects.)	"	300	6.14112	1,842.00
[illegible] line positions	"	23	23.332	537.00
[illegible] cord circuits	"	391	36.186	14,685.00

3 CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (CONT'D)				
East Office (Cont'd)				
Trouble positions (1 position)	Lot	1	$ 112.46	$ 112.00
Supervisor's telephone circuit, 2 divisions, 8 sections	"	1	201.62	202.00
Night alarm circuits	Each	3	8.29	25.00
Miscel. equipment in sections	Lot	1	795.54	796.00
No. 1, 7 panel, 2 position, 10500 line, sections, trunk	Each	4	465.00	1,860.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple (3½ sects.)	"	4,400	1.84415	8,114.00
Outgoing trunks (3½ sects.)	"	10	2.68674	27.00
Incoming switching trunks	"	215	24.2755	5,219.00
Subscriber switching positions	"	6	28.1111	169.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Supervisor's telephone circuits, 1 division, 4 sections	"	1	100.81	101.00
Night alarm circuits	Each	1	8.29	8.00
Miscl. equipment in sections	Lot	1	152.86	153.00
Wire chief's desk	"	1	1058.84	1,059.00
Chief operator's desk	"	1	704.63	705.00
Main distributing frame	"	1	744.00	744.00
Intermediate frame	"	1	560.00	560.00
Relay racks	"	1	458.88	459.00
Coil racks	"	1	247.38	247.00
Coil rack fuse panels	"	1	559.44	559.00
Miscl. equipment frames and racks	"	1	396.26	396.00
Power plant	"	1	6,149.04	6,149.00
Cable and wire	"	1	12,189.45	12,189.00

4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (Cont'd)				
East Office (Cont'd)				
Cable rack	Lot	1	$ 390.00	$ 390.00
Material				95,284.00
Installation Labor				35,255.00
Installation material				1,429.00
T. E. Co. Engineering				7,146.00
Freight and cartage				953.00
Contingencies				953.00
Total				$141,020.00
Garfield Office				
No. 10, 8 panel, 3 position, 9600 line sections, subscriber	Each	15	$ 489.00	7,335.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Aisle sections	"	3	95.00	285.00
Subscriber multiple (15 sects.)	"	6,600	7.39025	48,776.00
Subscriber answering jacks	"	7,240	4.065	29,431.00
Outgoing trunks (15 sects.)	"	480	10.03875	4,819.00
Subscriber line positions	"	44	46.633	2,052.00
Subscriber cord circuits	"	748	26.2965	19,670.00
Trouble positions (1 position)	Lot	1	128.50	128.00
Supervisors telephone circuits, 1 positions, 15 sections	Lot	1	205.50	205.00
Night alarm circuits	Each	3	9.00	27.00
Misc. equipment in sections	Lot	1	3231.02	3,231.00
No. 1, 7 panel, 2 position, 1000 line sections, trunk	Each	6	474.00	2,844.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Trunk multiple (5½ sects.)	"	6,600	2.307125	15,227.00
Incoming trunks (5½ sects.)	"	60	2.523125	151.00
Toll switching trunks	"	360	23.20	3,352.00
Toll switching positions	"	9	34.39	310.00
Toll positions (1 position)	Lot	1	74.79	75.00
Supervisor's telephone circuits, 1 positions, 6 sections	"	1	82.20	82.00
Night alarm circuits	Each	1	9.00	9.00
Misc. equipment in sections	Lot	1	858.48	858.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (Cont'd) Garfield Office (Cont'd)				
Wire chief's desk	Lot	1	$ 2284.22	$ 2,284.00
Chief operator's desk	"	1	550.90	551.00
Main distributing frame	"	1	1713.60	1,714.00
Intermediate frame	"	1	1040.00	1,040.00
Coil racks	"	1	529.20	529.00
Coil rack fuse panels	"	1	1888.95	1,889.00
Relay racks	"	1	904.48	904.00
Misc1. equipment, frames and racks	"	1	451.23	451.00
Power Plant	"	1	9332.35	9,332.00
Cable and wire	"	1	25857.54	25,858.00
Cable racks	"	1	925.15	925.00
Information desk	"	1	3307.98	3,308.00
Message register rack	"	1	7780.00	7,780.00
Service observing desk	"	1	923.38	923.00
Repair desk	"	1	483.62	484.00
Miscellaneous items	"	1	603.02	603.00
Material				$203,063.00
Installation labor				75,138.00
Installation material				3,066.00
W. E. Co. Engineering				15,200.00
Freight and cartage				2,031.00
Contingencies				2,031.00
Total				$300,531.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (CONT'D)				
Lincoln Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	6	$ 489.00	$ 2,934.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	3,000	3.4425	10,328.00
Subscriber multiple (6 sects.)	"	3,200	3.280625	10,498.00
Outgoing trunks (6 sects.)	"	200	4.56975	914.00
Subscriber line positions	"	16	46.633	746.00
Trouble positions (1 position)	Lot	1	128.50	128.00
Subscriber cord circuits	Each	371	24.9851	9,269.00
Supervisor's telephone circuits, 3 divisions, 6 sections	Lot	1	103.68	104.00
Night alarm circuits	Each	2	9.00	18.00
Misel. equipment in sections	Lot	1	1292.40	1,292.00
No. 1, 7 panel, 2 position, 10600 line sections, trunk	Each	3	474.00	1,422.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple (2½ sects.)	"	3,200	.992375	3,176.00
Outgoing trunks (2½ sects.)	"	20	1.306	26.00
Incoming switching trunks	"	144	23.20	3,341.00
Subscriber switching positions	"	4	34.39	138.00
Blank positions	"	Included.		- --
Supervisor's telephone circuit, 1 division, 3 sections	Lot	1	41.10	41.00
Night alarm circuits	Each	1	9.00	9.00
Misel. equipment in sections	Lot	1	429.24	429.00
Wire chief's desk	"	1	1013.97	1,014.00
Chief operator's desk	"	1	219.89	220.00
Main distributing frame	"	1	4284.72	4,285.00
Intermediate frame	"	1	480.00	480.00
Relay racks	"	1	381.12	381.00
Coil racks	"	1	823.20	823.00
Coil rack fuse panels	"	1	1410.07	1,410.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON SUBSCRIBER (CONT'D)				
Lincoln Office (Cont'd)				
Misc. equipment frames and racks	Lot	1	$ 492.65	$ 493.00
Cable racks	"	1	760.20	760.00
Power plant	"	1	12603.41	12,603.00
Cable and wire	"	1	12169.96	12,170.00
Miscellaneous items	"	1	421.97	422.00
Material				$ 80,494.00
Installation labor				29,783.00
Installation material				1,207.00
W. E. Co. Engineering				6,037.00
Freight and cartage				805.00
Contingencies				805.00
Total				$119,131.00
DAYTON TOLL				
Main Office				
In subscriber board.				
Toll switching trunks	Each	74	$ 48.3852	$ 3,581.00
Toll switching positions	"	2	17.92	18.00
Subscriber multiple (1 sect.)	"	9,100	.43825	3,988.00
Outgoing trunks (1 sect.)	"	80	.45575	36.00
Material				$ 7,623.00
Installation labor				2,821.00
Installation Material				114.00
W. E. Co. Engineering				572.00
Freight and cartage				76.00
Contingencies				76.00
Total				$ 11,282.00
East Office				
In subscriber board				
Toll switching trunks	Each	30	48.3852	1,453.00
Toll switching position	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	2,200	.43825	964.00

3-A - Central Office Telephone Equipment - Acct. 221 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON TOLL (Cont'd)				
East Office (Cont'd)				
Outgoing trunks (½ sect.)	Each	5	$ .45575	$ 5.00
Material				$ 2,439.00
Installation labor				902.00
Installation material				37.00
T. E. Co. Engineering				183.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,609.00
Garfield Office				
In subscriber board.				
Dial switching trunks	"	48	48.3852	2,322.00
Dial switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	3,300	..43825	1,446.00
Outgoing trunks (½ sect.)	"	30	.45575	14.00
Material				$ 3,800.00
Installation labor				1,406.00
Installation material				57.00
T. E. Co. Engineering				285.00
Freight and cartage				38.00
Contingencies				38.00
Total				$ 5,624.00
Lincoln Office				
In subscriber board.				
Dial switching trunks	"	30	48.3852	1,452.00
Dial switching positions	"	1	17.92	18.00
Subscriber multiple (½ sect.)	"	1,600	.43825	701.00
Outgoing trunks (½ sect.)	%	10	.45575	5.00
Material				$ 2,176.00
Installation labor				805.00
Installation material				33.00
T. E. Co. Engineering				163.00
Freight and cartage				22.00
Contingencies				22.00
Total				$ 3,221.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON TOLL (CONT'D)				
Toll Board				
No. 1, 5 panel, 2 position, low type, toll sections	Each	15	$ 295.00	$ 4,425.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll multiple (12 sects.)	"	200	19.2565	3,851.00
Outgoing trunks (12 sects.)	"	240	6.948	1,668.00
Switching trunk circuits	"	14	1.575	22.00
Recording answering jacks	"	50	24.577	1,229.00
Recording multiple (3 sects.)	"	50	included	- -
Toll cord circuits	"	228	28.9375	6,598.00
Recording cord circuits	"	48	27.22025	1,307.00
Toll line positions	"	24	49.69	1,193.00
Toll recording positions	"	6	30.92	186.00
Toll loops (spl. subs.)	"	50	8.734	437.00
Toll answering jacks - with keys	"	180	7.62525	1,373.00
Toll answering jacks - without keys	"	120	1.575	189.00
Interposition trunks	"	20	9.6676	193.00
Night alarm circuits	"	1	7.86	8.00
Miscl. equipment in sections	Lot	1	661.06	661.00
Intermediate frame	"	1	264.00	264.00
Relay racks	"	1	115.20	115.00
Coil racks fuse panel	"	1	319.42	319.00
Miscl. equipment frames and racks	"	1	307.58	308.00
Toll test panel and associated equipment	"	1	4932.61	4,933.00
Chief operator's desk	"	1	470.46	470.00
Supervisor's stands	"	1	476.84	477.00
Cable and wire	"	1	3356.32	3,356.00

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DAYTON TOLL (CONT'D)				
Toll Board (Cont'd)				
iscellaneous Items	Lot	1	included	$ --
terial				$ 36,746.00
stallation labor				12,486.00
stallation material				506.00
. Co. Engineering				2,531.00
eight and cartage				337.00
ntingencies				337.00
Total				$ 49,943.00
DECATUR TOLL				
wire toll test panel and associated equipment	Lot	1	53.81	54.00
terial				$ 54.00
or, supervision and tool expense				6.00
stallation material				1.00
ply expense				2.00
ight and cartage				1.00
ntingencies				1.00
Total				$ 65.00
DEFIANCE TOLL				
wire toll test panel and associated equipment	Lot	1	207.28	207.00
erial				$ 207.00
or, supervision and tool expense				25.00
stallation material				2.00
ply expense				8.00
ight and cartage				2.00
ntingencies				2.00
Total				$ 246.00
DELAWARE TOLL				
l test panels and associated equipment	"	1	845.12	845.00
cellaneous equipment	"	1	16.80	17.00
erial				$ 862.00
or, supervision and tool expense				106.00
stallation material				9.00
ply expense				34.00
ight and cartage				9.00
ntingencies				9.00
Total				$ 1,029.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DELPHOS TOLL				
40 wire toll test panel (K.S.S.) and associated equipment	Lot	1	$ 345.09	$ 345.00
Material				$ 345.00
Labor, supervision and tool expense				82.00
Installation material				3.00
Supply expense				14.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 450.00
DESHLER TOLL				
41 wire toll test panel and associated equipment	"	1	148.47	$ 148.00
Material				$ 148.00
Labor, supervision and tool expense				18.00
Installation material				1.00
Supply expense				8.00
Freight and cartage				1.00
Contingencies				2.00
Total				$ 176.00
DONNELLSVILLE SUBSCRIBER				
1 position magneto switchboard, equipped for 75 lines, 15 cord circuits, K.S.S.	Each	1	533.51	534.00
Miscellaneous equipment	Lot	1	228.65	229.00
Material				$ 763.00
Labor, supervision and tool expense				95.00
Installation material				8.00
Supply expense				31.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 911.00
DOVER TOLL				
41 wire toll test panel and associated equipment	Lot	1	719.89	720.00
Material				$ 720.00
Labor, supervision and tool expense				90.00
Installation material				7.00
Supply expense				
Freight and cartage				
Contingencies				
Total				

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DRESDEN SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	3	$ 711.34	$ 2,134.00
Miscellaneous equipment	Lot	1	914.58	915.00
Material				$ 3,049.00
Labor, supervision and tool expense				374.00
Installation material				30.00
Supply expense				122.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 3,635.00
DRESDEN TOLL				
In subscriber board				
1 6C calculagraph	Each	1	69.16	69.00
1 19A drops (single mtd.)	"	15	1.65	25.00
Jacks (239A)	"	15	.44	7.00
Factory wiring	"	15	.25	4.00
1 wire toll test panel and associated equipment	Lot	1	284.13	284.00
Material				$ 389.00
Labor, supervision and tool expense				48.00
Installation material				4.00
Supply Expense				16.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 465.00
DUBLIN SUBSCRIBER				
1 position magneto switchboard, equipped for 92 lines, 15 cord circuits, North	Each	1	654.43	654.00
Miscellaneous equipment	Lot	1	280.47	280.00
Material				$ 934.00
Labor, supervision and tool expense				114.00
Installation material				9.00
Supply expense				37.00
Freight and cartage				9.00
Contingencies				9.00
				$ 1,112.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DUBLIN TOLL				
20 wire toll test panel and associated equipment	Lot	1	$ 69.08	$ 69.00
Material				69.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 83.00
DUNKIRK TOLL				
40 wire toll test panel and associated equipment	Lot	1	95.22	95.00
Material				$ 95.00
Labor, supervision and tool expense				12.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 114.00
EAST LIVERPOOL SUBSCRIBER				
No. 1, 7 panel, 3 position, 5,600 line sections, subscriber	Each	6	476.00	2,[illegible]
Cable turning section	"	1	135.00	[illegible]
End panel	"	1	68.00	[illegible]
Subscriber answering jacks	"	3,280	4.4269	14,[illegible]
Rural answering jacks	"	80	7.635	[illegible]
Subscriber multiple (6 sects.)	"	3,200	2.6225	8,[illegible]
Rural multiple (1 sect.)	"	80	1.3735	[illegible]
Outgoing trunks (6 sects.)	"	80	2.989	[illegible]
Subscriber line positions	"	13	23.332	[illegible]
Rural positions	"	2	43.1944	[illegible]
Trouble positions (1 position)	Lot	1	112.46	[illegible]
Subscriber cord circuits	Each	221	24.00	$ [illegible]
Rural cord circuits	"	34	56.1293	[illegible]
Ring down trunks	"	20	14.075	
Night alarm circuits	"	1	8.89	
Misel. equipment in sections	Lot	1	830.61	
Chief operator's desk	"	1	833.0	

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
EAST LIVERPOOL SUBSCRIBER (CONT'D)				
ire Chief's desk	Lot	1	$ 1746.15	$ 1,746.00
ssignment clerk's desk	"	1	80.00	80.00
ervice observing desk	"	1	583.02	583.00
in distributing frame	"	1	4117.15	4,117.00
termediate frame	"	1	630.00	630.00
lay racks	"	1	806.40	806.00
ll rack	"	1	193.00	193.00
ll rack fuse panel	"	1	469.20	469.00
er plant	"	1	5647.76	5,648.00
battery cabinet	"	1	Included	- --
racks	"	1	222.00	222.00
and wire	"	1	4829.60	4,830.00
llaneous items	"	1	417.63	418.00
ial				$ 56,342.00
llation labor				20,847.00
llation material				845.00
Co. Engineering				4,226.00
and cartage				563.00
ancies				563.00
tal				$ 83,386.00
ST LIVERPOOL TOLL				
panel, 3 position, 5600				
sections, subscriber	Each	1	476.00	476.00
panel, 2 position, 4000				
sections, subscriber	"	3	410.00	1,230.00
ding section	"	1	135.00	135.00
	"	1	68.00	68.00
ing jacks	"	60	8.2567	495.00
ultiple (5 panel)	"	1,500	1.94191	2,913.00
(5 panel)	"	80	7.0354	563.00
(4 sects.)	"	60	2.8567	171.00
(1 sect.)	"	20	21.6965	434.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost Be
EAST LIVERPOOL TOLL (CONT'D)				
Toll cord circuits	Each	72	$ 28.9375	$ 2,08
Recording cord circuits	"	3	27.22025	8
Toll line positions	"	8	49.69	39
Toll recording positions	"	1	30.92	3
Night alarm circuits	"	1	8.89	
Miscl. equipment in sections	Lot	1	482.72	48
Toll Test Panel				
In subscriber test panel	"	1	187.63	18
Cable racks	"	1	91.20	9
Cable and wire	"	1	501.74	50
Miscellaneous items	"	1	216.94	21
In subscriber board.				
Toll switching trunks	Each	20	48.3852	96
Toll switching position	"	1	17.92	1
Material				$11,5
Installation labor				4,2
Installation material				17
W. E. Co. Engineering				86
Freight and cartage				11
Contingencies				11
Total				$13,1
EAST PALESTINE SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	4	151.25	
Cable turning section	"	2	55.00	
Subscriber lines (4 panel)	"	520	4.915	2,
Rural lines (1)	"	40	3.998	
Outgoing trunks (4 panel)	"	20	2.0745	
Local to rural trunks	"	10	2.99225	
Subscriber line positions	"	2	19.892	
Rural positions	"	2	19.892	
Subscriber cord circuits	"	30	20.57	
Rural cord circuits	"	25	29.885	
Night alarm circuits	"	1	10.90	
Supervisor's telephone circuits, 1 division, 2 sections	Lot	1	26.13	
Miscel. equipment in sections	"	1	203.10	

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
EAST PALESTINE SUBSCRIBER (CONT'D)				
No. 70 Wire chief's desk	Lot	1	$ 291.82	$ 292.00
Main distributing frame	"	1	563.48	563.00
Coil rack	"	1	68.04	68.00
Power plant	"	1	1586.88	1,587.00
Cable racks	"	1	51.53	51.00
Cable and wire	"	1	578.39	578.00
Miscellaneous items	"	1	274.22	274.00
Material				$ 8,599.00
Installation labor				3,182.00
Installation material				129.00
T. & T. Co. Engineering				645.00
Freight and cartage				86.00
Contingencies				86.00
Total				$12,727.00
EAST PALESTINE TOLL				
No. 75, 2 panel, 1 position, 800 line multiple switchboard	Each	2	151.25	302.00
Toll answering jacks	"	10	6.3595	64.00
Toll multiple (4 panel)	"	520	.67	348.00
Toll multiple (1)	"	40	.685	27.00
Toll multiple (ans. jacks)	"	20	.685	14.00
Toll trunks (1)	"	20	.685	14.00
Toll trunks	"	5	4.088	20.00
Toll positions	"	2	19.44	39.00
Toll circuits	"	19	28.822	548.00
Toll multiple (3)	"	20	2.055	41.00
Toll operator's telephone circuit,	Lot	1	3.89	4.00
Toll station equipment in sections	"	1	200.10	200.00
Toll test panel and associated	"	1	644.98	645.00

12217

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
EAST PALESTINE TOLL (CONT'D)				
Cable and wire	Lot	1	$ 321.10	$ 321.00
Material				$ 2,587.00
Installation labor				957.00
Installation material				39.00
W. E. Co. Engineering				194.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,829.00
EATON TOLL				
40 wire toll test panel and associated equipment	"	1	$ 130.94	$ 131.00
Material				131.00
Labor, supervision and tool expense				16.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 155.00
EDGERTON TOLL				
In subscriber board.				
No. 51E Comb. drop-and-jack	Each	1	2.80	3.00
No. 301 jacks	"	3	1.00	3.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				--
Supply expense				--
Freight and cartage				--
Contingencies				--
Total				$ 7.00
ELYRIA TOLL				
No. 1 toll test panel and associated equipment	Lot	1	1506.36	1,506.00
Material				$ 1,506.00
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
KNON SUBSCRIBER				
1 position home made magneto switchboard, equipped for 30 lines, 10 cord circuits	Each	1	$ 213.40	$ 213.00
Miscellaneous equipment	Lot	1	91.46	91.00
Material				$ 304.00
Labor, supervision and tool expense				37.00
Installation material				3.00
Supply expense				12.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 362.00
KNON TOLL				
40 wire toll test panel and associated equipment	Lot	1	107.13	107.00
Material				$ 107.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 127.00
FINDLAY SUBSCRIBER				
b, 10, 8 panel, 3 position, 9600 line sections, subscriber	Each	5	489.00	2,445.00
able turning section	"	1	235.00	235.00
d panel	"	1	75.00	75.00
scriber answering jacks	"	2,320	3.49	8,097.00
al answering jacks	"	110	3.455	380.00
scriber multiple (4-2/3 sects.)	"	4,200	2.5055	10,523.00
al multiple (3)	"	120	1.614	194.00
going trunks (4-2/3 sects.)	"	80	2.96921	238.00
scriber line positions	"	10	23.332	233.00
al positions	"	3	18.77	56.00
scriber cord circuits	"	180	36.186	6,513.00
cord circuits	"	39	58.99	2,301.00
positions (1 position)	Lot	1	112.46	112.00
's telephone circuits, sections, 5 sections	"	1	82.95	83.00
circuits	Each	3	8.29	25.00
nt in sections	Lot	1	1644.72	1,645.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FINDLAY SUBSCRIBER (CONT'D)				
Wire chief's desk	Lot	1	$ 836.78	$ 837.00
Chief operator's desk	"	1	704.63	705.00
Repair desk	"	1	314.79	315.00
Service observing desk	"	1	650.50	650.00
Main distributing frame	"	1	624.00	624.00
Intermediate frame	"	1	560.00	560.00
Relay racks	"	1	476.16	476.00
Coil racks	"	1	470.40	470.00
Coil rack fuse panel	"	1	832.00	832.00
Miscel. equipment frames and racks	"	1	4871.22	4,871.00
Power plant	"	1	9146.75	9,147.00
Cable and wire	"	1	8177.60	8,178.00
Cable racks	"	1	332.00	332.00
Miscellaneous items	"	1	included	____
Material				$61,182.00
Installation labor				23,636.00
Installation material				913.00
W. E. Co. Engineering				4,566.00
Freight and cartage				613.00
Contingencies				612.00
Total				$90,[illegible].00
FINDLAY TOLL				
No. 1, 5 panel, 2 position, low type toll sections	Each	4	295.00	1,[illegible].00
Cable turning sections	"	1	115.00	[illegible]
End panel	"	1	50.00	[illegible]
Toll answering jacks - primary	"	70	9.341	[illegible]
Toll multiple (4 sects.)	"	180	6.2965	[illegible]
Outgoing trunks (4 sects.)	"	60	2.38067	[illegible]
Recording trunks	"	30	22.339	[illegible]

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FINDLAY TOLL				
ll cord circuits	Each	74	$ 45.14577	$ 3,341.00
ll line positions	"	6	49.69	298.00
ll recording positions	"	2	30.92	62.00
ll loops (spl. subs.)	"	10	8.734	87.00
ll answering jacks - secondary	"	70	1.753	123.00
pervisor's telephone circuits	"	2	14.26	29.00
ght alarm circuits	"	2	7.77	16.00
sal. equipment in sections	Lot	1	483.59	484.00
ll test panel and associated equipment	"	1	6479.49	6,479.00
ls and wire	"	1	1770.46	1,770.00
cellaneous items	"	1	451.19	451.00
In subscriber board.				
l switching trunks	Each	36	30.916	1,113.00
l switching position	"	1	17.92	18.00
scriber multiple (1/3 sect.)	"	1,400	.446	624.00
going trunks (1/3 sect.)	"	30	.4441	13.00
l multiple (1) 2-jack	"	60	.98	59.00
erial				$18,914.00
tallation labor				6,998.00
tallation material				284.00
T. Co. Engineering				1,419.00
ight and cartage				189.00
ingencies				189.00
Total				$27,993.00
FLETCHER SUBSCRIBER				
-167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
cellaneous equipment	Lot	1	304.86	305.00
erial				$ 1,016.00
supervision and tool expense				124.00
tallation material				10.00
expense				41.00
and cartage				10.00
ncies				10.00
				$ 1,211.00

8 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FOREST TOLL				
Toll test panel and associated equipment	Lot	1	$ 99.15	$ 99.00
Material				99.00
Labor, supervision and tool expense				12.00
Installation material				1.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 113.00
FOSTORIA SUBSCRIBER				
No. 1, 7 panel, 3 position, 4900 line sections, subscriber	Each	4	476.00	1,904.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	68.00	68.00
Subscriber answering jacks	"	1,400	3.364	4,710.00
Rural answering jacks	"	70	5.3365	374.00
Subscriber multiple (3-2/3 sects.)	"	2,100	2.2276	4,678.00
Rural multiple (1 sect.)	"	70	1.3735	96.00
Outgoing trunks (3-2/3 sects.)	"	60	1.7641	106.00
Subscriber line positions	"	7	23.332	163.00
Rural positions	"	2	43.1944	86.00
Subscriber cord circuits	"	119	21.686	2,580.00
Rural cord circuits	"	30	43.6813	1,310.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Night alarm circuits	Each	1	8.79	9.00
Supervisor's telephone circuits, 1 division, 4 sections	Lot	1	47.64	48.00
Miscl. equipment in sections	"	1	575.88	576.00
Service observing desk	"	1	171.04	171.00
Wire chief's desk	"	1	935.52	936.00
Chief operator's desk	"	1	782.36	782.00
Main distributing frame	"	1	360.00	360.00
Intermediate frame	"	1	420.00	420.00
Relay racks	"	1	218.40	218.00
Coil racks	"	1	109.20	109.00
Coil rack fuse panel	"	1	555.18	555.00

3 - CENTRAL OFFICE EQUIPMENT

-1 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

FOSTORIA SUBSCRIBER (CONT'D)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FOSTORIA SUBSCRIBER				
ble racks	Lot	1	$ 288.00	$ 288.00
sel. equipment frames and racks	"	1	1182.87	1,183.00
wer plant	"	1	4874.63	4,875.00
ble and wire	"	1	4067.93	4,068.00
terial				$ 30,921.00
tallation labor				11,441.00
tallation material				464.00
E, Co. Engineering				2,319.00
ight and Cartage				~~309.00~~
ntingencies				309.00
Total				$ 45,763.00
FOSTORIA TOLL				
In subscriber board.				
switching trunks	Each	15	30.916	464.00
switching positions	"	1	17.92	18.00
criber multiple (1/3 sect.)	"	700	.446	312.00
oing trunks (1/3 sect.)	"	20	.4441	9.00
switching trunk wiring	"	5	2.55	13.00
Toll Boar				
1, 5 panel, 2 position low				
ype toll section	Each	4	295.00	1,180.00
turning section	"	1	115.00	115.00
panel	"	1	50.00	50.00
answering jacks	"	70	9.341	654.00
multiple (4 sects.)	"	60	6.2965	378.00
oing trunks (4 sects.)	"	40	2.38067	95.00
ring trunks	"	10	22.339	223.00
cord circuits	"	80	45.14577	3,612.00
line positions	"	8	49.69	398.00
alarm circuits	"	1	7.77	8.00
l. equipment in sections	Lot	1	489.86	490.00
rview's stands	"	1	123.83	124.00
test panel and associated	"	1	1891.92	1,892.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FOSTORIA TOLL (CONT'D)				
Cable and wire	Lot	1	$ 324.32	$ 324.00
Cable racks	"	1	28.80	29.00
Material				$ 10,[illegible]
Installation labor				3,[illegible]
Installation Material				1[illegible]
W. E. Co. Engineering				779.00
Freight and cartage				104.00
Contingencies				104.00
Total				$ 15,[illegible]
FRANKLIN SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	3	146.50	[illegible]
Cable turning section	"	1	55.00	[illegible]
Subscriber multiple (1½)	"	340	3.7385	1,[illegible]
Outgoing trunks (3)	"	20	2.0745	41.00
Subscriber line positions	"	3	19.892	60.00
Subscriber cord circuits	"	45	20.57	926.00
Night alarm circuits	"	1	10.90	11.00
Miscl. equipment in sections	Lot	1	117.42	117.00
Wire chief's desk	"	1	289.25	289.00
Chief operators desk	"	1	234.05	234.00
Main distributing frame	"	1	72.00	72.00
Cable racks	"	1	136.00	136.00
Miscl. equipment frames and racks	"	1	412.32	412.00
Power plant	"	1	1534.69	1,5[illegible]
Cable and wire	"	1	434.78	[illegible]
Material				$6,[illegible]
Installation labor				[illegible]
Installation material				[illegible]
W. E. Co. Engineering				[illegible]
Freight and cartage				
Contingencies				
Total				[illegible]

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FRANKLIN TOLL				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	2	146.50	293.00
Toll answering jacks	"	20	3.957	79.00
Subscriber multiple (4 panel)	"	340	.67	228.00
Outgoing trunks (2)	"	20	.685	14.00
Recording trunks	"	10	4.088	41.00
Toll cord circuits	"	14	28.822	404.00
Toll line positions	"	2	19.44	39.00
Toll test panel and associated equipment	Lot	1	443.90	444.00
Material				$1,542.00
Installation labor				571.00
Installation material				23.00
T. & T. Co. Engineering				116.00
Freight and cartage				15.00
Contingencies				15.00
Total				$2,282.00
FORT RECOVERY TOLL				
No. 12A protectors	Each	2	1.82	4.00
No. 46A repeating coils	"	1	9.65	10.00
No. 33A condensers	"	2	2.20	4.00
Material				
Labor, supervision and tool expense				$ 18.00
Installation material				2.00
Supply expense				--
Freight and cartage				1.00
Contingencies				--
Total				--
				$ 21.00
FRAZEYSBURG TOLL				
Wire toll test panel and associated equipment	Lot	1	83.00	83.00
Material				
Labor, supervision and tool expense				$ 83.00
Installation material				10.00
Supply expense				1.00
Freight and cartage				3.00
Contingencies				1.00
				1.00
				$ 99.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 231 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FREMONT TOLL				
No. 1 toll test panel and associated equipment	Lot	1	$ 2955.36	$ 2,955.00
Material				$ 2,955.00
Labor, supervision and tool expense				369.00
Installation material				59.00
Supply expense				118.00
Freight and cartage				59.00
Contingencies				59.00
Total				$ 3,559.00
GAHANNA SUBSCRIBER				
1 position magneto switchboard, equipped for 110 lines, 16 cord circuits, North	Each	1	782.47	782.00
Miscellaneous equipment	Lot	1	336.35	336.00
Material				$ 1,118.00
Labor, supervision and tool expense				137.00
Installation material				11.00
Supply expense				56.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,344.00
GAHANNA TOLL				
20 wire toll test panel and associated equipment	Lot	1	43.32	43.00
Material				$ 43.00
Labor, supervision and tool expense				5.00
Installation material				2.00
Supply expense				4.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 58.00
GALION TOLL				
No. 1 toll test panel and associated equipment	"	1	449.71	450.00
Material				$ 450.00
Labor, supervision and tool expense				55.00
Installation material				23.00
Supply expense				45.00
Freight and cartage				23.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GALLIPOLIS SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	4	$ 146.50	$ 586.00
[illegible] turning section	"	1	55.00	55.00
[illegible] panel	"	1	25.00	25.00
[illegible]scriber multiple (4-panel)	"	660	4.915	3,244.00
[illegible]l multiple (1)	"	40	3.998	160.00
[illegible]going trunks (4)	"	20	2.0745	41.00
[illegible]scriber line positions	"	3	19.892	60.00
[illegible]l positions	"	1	19.892	20.00
[illegible]scriber cord circuits	"	40	20.57	823.00
[illegible]l cord circuits	"	10	29.885	299.00
[illegible]t alarm circuits	"	1	10.90	11.00
[illegible], equipment in sections	Lot	1	67.63	68.00
[illegible]f operators desk	"	1	234.05	234.00
[illegible] chief's desk	"	1	289.25	289.00
[illegible] racks (protectors)	"	1	689.04	689.00
[illegible] distributing frame	"	1	151.75	152.00
[illegible]r plant	"	1	1673.84	1,674.00
[illegible]s and wire	"	1	432.15	432.00
[illegible] racks	"	1	117.36	117.00
[illegible]llaneous items	"	1	80.00	80.00
[illegible]rial				$ 9,059.00
[illegible]llation labor				3,352.00
[illegible]llation material				136.00
[illegible] Co. Engineering				679.00
[illegible]t and cartage				91.00
[illegible]ngencies				91.00
[illegible]tal				$ 13,408.00
[illegible]LIPOLIS TOLL				
[illegible] panel, 1 position, 800 [illegible]ultiple switchboard	Each	2	146.50	293.00
[illegible] multiple (4 panel)	"	660	.67	442.00
[illegible]ple (1)	"	40	.685	27.00
[illegible]e (1)	"	40	.685	27.00
[illegible]nks (2)	"	20	.685	14.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproducti Cost New
GALLIPOLIS TOLL (CONT'D)				
Recording trunks	Each	10	4.088	41.
Toll cord circuits	"	16	28.822	461.
Toll line positions	"	2	19.44	39.
Misel. equipment in sections	Lot	1	52.15	52.
Toll test panel and associated equipment	"	1	2283.04	2,283.
Toll protectors	"	1	50.80	51.
Cable and wire	"	1	125.55	126.
Material				$3,554.
Installation labor				1,437.
Installation material				88.
W. E. Co. Engineering				239.
Freight and cartage				91.
Contingencies				89.
Total				$5,703.
GALLOWAY SUBSCRIBER				
1 position magneto switchboard, equipped for 60 lines, 12 cord circuits, North	Each	1	426.80	427.
Miscellaneous equipment	Lot	1	182.92	183.
Material				$ 432.
Labor, supervision and tool expense				73.
Installation material				6.
Supply expense				34.
Freight and cartage				6.
Contingencies				6.
Total				$ 557.
GALLOWAY TOLL				
20 wire toll test panel and associated equipment	"	1	43.32	43.
Material				$ 38.
Labor, supervision and tool expense				1.
Installation material				-
Supply expense				1.
Freight and cartage				-
Contingencies				-
Total				

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GATES MILL SUBSCRIBER				
No. 102 modified P.B.X. switchboard, 2 panel, 1 position sections	Each	1	$ 135.92	$ 136.00
Subscriber answering jacks	"	60	2.145	129.00
Subscriber line positions	"	1	20.05	20.00
Subscriber cord circuits	"	15	11.55	173.00
Night alarm circuits	"	1	4.93	5.00
Miscl. equipment in sections	Lot	1	3.40	3.00
Distributing frame	"	1	68.40	68.00
Power plant	"	1	268.33	268.00
Cable and wire	"	1	11.55	12.00
Miscellaneous items	"	1	4.10	4.00
Material				$ 818.00
Labor, supervision and tool expense				100.00
Installation material				8.00
Supply expense				33.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 975.00
GATES MILL TOLL				
Toll test panel (special) and associated equipment	Lot	1	150.10	150.00
Cable and wire	"	1	10.97	11.00
Miscellaneous items	"	1	1.20	1.00
Material				$ 162.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 194.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GENEVA TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 117.82	$ 118.00
Material				$ 118.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 141.00
GEORGETOWN TOLL				
40 wire toll test panel and associated equipment	"	1	185.45	185.00
Material				$ 185.00
Labor, supervision and tool expense				21.00
Installation material				1.00
Supply expense				7.00
Freight and cartage				1.00
Contingencies				2.00
Total				$ 221.00
GERMANTOWN TOLL				
40 wire toll test panel and associated equipment	"	1	179.37	179.00
Material				$ 179.00
Labor, supervision and tool equipment				21.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				1.00
Contingencies				2.00
Total				$ 212.00
GIBSONBURG TOLL				
Protectors	Each	5	1.10	1.00
Repeating coils	"	2	6.50	4.00
Material				$ 5.00
Labor, supervision and tool expense				1.00
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GIRARD SUBSCRIBER				
No. 10, 2 panel, 1 position switchboard sections	Each	4	$ 155.00	$ 620.00
[illegible] turning sections	"	2	64.15	128.00
[illegible]scriber answering jacks	"	500	2.41	1,205.00
[illegible]al answering jacks	"	20	6.1825	124.00
[illegible]scriber multiple (4 panel)	"	500	1.22	610.00
[illegible]al multiple (1)	"	20	.61	12.00
[illegible]going trunks (4 sects.)	"	60	2.788	167.00
[illegible]scriber line positions	"	3	16.65	50.00
[illegible]al positions	"	1	19.71	20.00
[illegible]scriber cord circuits	"	45	24.591	1,107.00
[illegible]al cord circuits	"	15	47.336	710.00
[illegible]ngdown trunks	"	40	14.08	563.00
[illegible]pervisors telephone circuits	"	1	11.38	11.00
[illegible]ght alarm circuits	"	1	9.62	10.00
[illegible]sc. equipment in sections	Lot	1	344.20	344.00
[illegible]re chief's desk	"	1	448.05	448.00
[illegible]in distributing frame	"	1	1551.00	1,551.00
[illegible]ll racks	"	1	92.82	93.00
[illegible]lay racks	"	1	38.40	38.00
[illegible]wer plant	"	1	1415.48	1,415.00
[illegible]y battery cabinet	"	1	46.86	47.00
[illegible]le and wire	"	1	965.68	966.00
[illegible]le racks	"	1	89.59	90.00
[illegible]cellaneous items	"	1	77.60	78.00
[illegible]erial				$10,407.00
[illegible]tallation labor				3,851.00
[illegible]tallation material				156.00
[illegible]. Co. Engineering				781.00
[illegible]ight and cartage				104.00
[illegible]tingencies				104.00
Total				$15,403.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GIRARD TOLL				
No. 10, 2 panel, 1 position switchboard sections	Each	1	$ 155.00	$
Toll answering jacks	"	30	5.35	
Subscribers multiple (1)	"	300	.6445	
Toll multiple (1)	"	40	.6305	
Outgoing trunks (1)	"	40	.6445	
Recording trunks	"	10	9.344	
Toll cord circuits	"	15	50.4268	
Toll line positions	"	1	15.5675	
Misel. equipment in sections	Lot	1	45.22	
Relay racks	"	1	318.15	
Cable and wire	"	1	129.51	
Toll test panel and associated equipment	"	1	950.44	
Material				$
Installation labor				
Installation material				
W. E. Co. Engineering				
Freight and cartage				
Contingencies				
Total				$
GRADDENHUTTEN SUBSCRIBER				
1 position magneto switchboard, equipped for 46 lines, 12 cord circuits - North	Each	1	327.22	
Miscellaneous equipment	Lot	1	140.24	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GLADENBUTTEN TOLL In subscriber board.				
Combined drop-and-jack	Each	1	$ 4.25	$ 4.00
Material				$ 4.00
Labor, supervision and tool expense				1.00
Installation material				--
Supply expense				--
Freight and cartage				--
Contingencies				--
Total				$ 5.00
GREENFIELD TOLL				
40 wire toll test panel and associated equipment	Lot	1	169.67	170.00
Material				$ 170.00
Labor, supervision and tool expense				21.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 204.00
GREENVILLE TOLL				
40 wire toll test panel and associated equipment	"	1	172.47	172.00
Material				$ 172.00
Labor, supervision and tool expense				21.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 206.00
GROVE CITY SUBSCRIBER				
Position magneto switchboard, equipped for 165 lines, 25 cord circuits, E. S. S.	Each	1	1173.71	1,174.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
GROVE CITY SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$ 503.02	$ 503.00
Material				$ 1,677.00
Labor, supervision and toll expense				305.00
Installation material				17.00
Supply expense				67.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,000.00
GROVE CITY TOLL				
20 wire toll test panel and associated equipment	Lot	1	515.07	515.00
Material				$ 311.00
Labor, supervision and tool expense				63.00
Installation material				5.00
Supply expense				21.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 415.00
GROVEPORT SUBSCRIBER				
1 position magneto switchboards, equipped for 80 lines, 12½ cord circuits - North	Each	2	569.07	1,138.00
Miscellaneous equipment	Lot	1	487.78	488.00
Material				$ 1,638.00
Labor, supervision and tool expense				304.00
Installation material				16.00
Supply expense				68.00
Freight and cartage				16.00
Contingencies				16.00
Total				$ 2,088.00
GROVEPORT TOLL				
41 wire toll test panel and associated equipment	"	1	108.07	108.00
Material				$ 348.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				
Freight and cartage				
Contingencies				

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HARRISBURG SUBSCRIBER				
2 position magneto switchboard equipped for 120 lines, 24 cord circuits, K.S.S.	Each	1	$ 853.61	$ 854.00
Miscellaneous equipment	Lot	1	365.83	366.00
Material				
Labor, supervision and tool expense				$ 1,220.00
Installation material				149.00
Supply expense				12.00
Freight and cartage				49.00
Contingencies				12.00
Total				12.00
				$ 1,454.00
HARRISBURG TOLL				
10 wire toll test panel and associated equipment	"	1	62.64	63.00
Material				
Labor, supervision and tool expense				$ 63.00
Installation material				8.00
Supply expense				1.00
Freight and cartage				3.00
Contingencies				1.00
Total				1.00
				$ 77.00
HARTVILLE SUBSCRIBER				
No. 1157, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				
Labor, supervision and tool expense				$ 2,033.00
Installation material				249.00
Supply expense				20.00
Freight and cartage				81.00
Contingencies				20.00
Total				20.00
				$ 2,423.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HARTVILLE TOLL				
In subscriber board.				
No. 19A drops	Each	10	$ 1.65	$ 16.50
No. 2 drop mtgs.	"	1	1.05	1.05
No. 179 jacks (239B)	"	10	.44	4.40
Factory wiring	"	10	.25	2.50
40 wire toll test panel and associated equipment	Lot	1	184.32	184.32
Material				$ 207.00
Labor, supervision and tool expense				35.00
Installation material				2.00
Supply expense				6.00
Freight and storage				2.00
Contingencies				1.00
Total				$ 253.00
HEBRON TOLL				
Protectors, dialing apparatus and miscellaneous equipment	"	1	78.86	78.86
Material				$ 79.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 93.00
HELENA TOLL				
Protectors	"	1	5.50	5.50
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HICKSVILLE TOLL				
41 wire toll test panel and associated equipment	Lot	1	$ 128.88	$ 129.00
Material				$ 129.00
Labor, supervision and tool expense				16.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 153.00
HILLIARDS SUBSCRIBER				
1 position magneto switchboard, equipped for 112 lines, 14 cord circuits - North	Each	1	796.70	797.00
Miscellaneous equipment	Lot	1	341.44	341.00
Material				$ 1,138.00
Labor, supervision and tool expense				139.00
Installation material				11.00
Supply expense				46.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,356.00
HILLIARDS TOLL				
40 wire toll test panel and associated equipment		1	57.99	58.00
Material				$ 58.00
Labor, supervision and tool expense				7.00
Installation material				1.00
Supply expense				2.00
Freight and cartage				1.00
Contingencies				1.00
Total				70.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HILLSBORO TOLL				
41 wire toll test panel and associated equipment	"	1	$ 632.59	$ 633.
Material				$ 633.
Labor, supervision and tool expense				78.
Installation material				6.
Supply expense				23.
Freight and cartage				6.
Contingencies				6.
Total				$ 783.
HOLLAND SUBSCRIBER				
1 position magneto switchboard, equipped for 90 lines, 15 cord circuits -- North	Each	1	640.21	640.
Miscellaneous equipment	Lot	1	274.37	274.
Material				$ 914.
Labor, supervision and tool expense				113.
Installation material				9.
Supply expense				37.
Freight and cartage				9.
Contingencies				9.
Total				$ 1,091.
HOLLAND TOLL				
No. 76A repeating coils	Each	1	8.50	8.
No. 33A condensers	"	2	2.30	4.
Material				$ 12.
Labor, supervision and tool expense				1.
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 13.

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HUBBARD SUBSCRIBER				
3 - 1 position magneto switchboards, equipped for 245 lines, 30 cord circuits, K.S.S.	Lot	1	$ 1742.78	$ 1,743.00
Miscellaneous equipment	"	1	746.91	747.00
Material				2,490.00
Labor, supervision and tool expense				305.00
Installation material				25.00
Supply expense				100.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 2,970.00
HUBBARD TOLL				
In subscriber board.				
No. 301 combined drop-and-jack 1 wire toll test panel and associated equipment	Each	8	2.80	22.00
	Lot	1	171.85	172.00
Material				194.00
Labor, supervision and tool expense				24.00
Installation material				2.00
Supply expense				8.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 232.00
HUDSON TOLL				
1 wire toll test panel and associated equipment	Lot	1	162.04	162.00
Material				162.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 194.00

COMPANY WIDE APPRAISAL

3- CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
HURON TOLL				
41 wire toll test panel and associated equipment	Lot	1	$ 106.77	$ 107.
Material				$ 107.
Labor, supervision andtool expense				13.
Installation material				1.
Supply expense				4.
Freight and cartage				1.
Contingencies				1.
Total				$ 127.
IRONTON TOLL				
2 - 41 wire toll test panels and associated equipment	Lot	1	2541.91	2,542.
Material				$2,542.
Labor, supervision and tool expense				311.
Installation material				25.
Supply expense				102.
Freight and cartage				25.
Contingencies				25.
Total				$3,050.

3 - CENTRAL OFFICE EQUIPMENT

1-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
JACKSON TOLL				
No. 10, 2 panel, 1 position, low type, toll sections, C.U.T.Co., including, 1 - No. 10, toll ticket cabinet, C.U.T.Co. 14- Toll cord circuits 2 - Toll line positions 1 - Night alarm circuit 10- Pay station lines 17- Miscl. incoming trunks 30- Toll answering jacks 1 - Lot Miscl. equipment in sections	Each	2	$991.31	$ 1,983.00
Toll test panel and associated equipment	Lot	1	c23.90	624.00
Cable and wire	"	1	132.66	133.00
Material				$ 2,740.00
Labor, supervision and tool expense				336.00
Installation material				27.00
Supply expense				110.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 3,267.00
JAMESTOWN SUBSCRIBER				
2 - 1 position magneto switchboards, equiped for 245 lines, 30 cord circuits, S.-C.	Lot	1	1,742.78	$ 1,743.00
Miscellaneous equipment	"	1	746.91	747.00
Material				$ 2,490.00
Labor, supervision and tool expense				305.00
Installation material				25.00
Supply expense				100.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 2,970.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
JEFFERSON TOLL				
Repeating coils and associated equipment	Lot	1	$ 24.60	$ 25.00
Material				25.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 29.00
JEFFERSONVILLE SUBSCRIBER				
1 position magneto switchboards, equipped for 105 lines, 16 cord circuits - North	Each	2	746.91	$ 1,494.00
Miscellaneous equipment	Lot	1	320.10	320.00
Material				$ 1,814.00
Labor, supervision and tool expense				322.00
Installation material				14.00
Supply expense				72.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 2,252.00
JEFFERSONVILLE TOLL				
Drops - North	Each	10	1.65	16.00
Jacks "	"	10	.75	8.00
Drop mounting - North	"	1	1.00	1.00
Factory wiring	"	10	.25	2.00
20 wire toll test panel and associated equipment	Lot	1	38.90	39.00
Material				$ 66.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				8.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 85.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
JUNCTION CITY TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 90.98	$ 91.00
Material				$ 91.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 109.00
KENT SUBSCRIBER				
panel, 3 position, 2400 line sections, subscriber, Garford	Each	2	440.00	880.00
able turning section	"	1	80.00	80.00
ad panel	"	1	50.00	50.00
Pigeon hole cabinet	"	1	8.50	8.00
Linoleum protector on end panel	"	1	1.35	1.00
ural answering jacks	"	50	6.08	404.00
scriber multiple (4 panels)	"	900	5.7414	5,167.00
ipping trunks (4 panel)	"	10	1.5376	15.00
ral to rural trunks	"	10	14.2476	140.00
scriber line positions	"	3	49.88	150.00
ral positions	"	2	46.41	93.00
bscriber cord circuits	"	45	52.527	2,355.00
ral cord circuits	"	26	48.8115	1,269.00
ey back jacks	"	5	1.36	7.00
gging up cord circuits	"	6	6.52	39.00
ght alarm circuits	"	1	14.15	14.00
ral, equipment in sections	Lot	1	525.85	525.00
rs chief's desk	"	1	267.44	267.00
s distributing frame	"	1	456.20	456.00
.C. battery and generator panels	"	1	71.83	72.00
ery racks	"	1	444.00	444.00
er plant	"	1	1,540.47	1,540.00
ers	"	1	59.80	60.00

12243

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
KENT SUBSCRIBER (CONT'D)				
Cable and wire	Lot	1	$437.94	$ 438.00
Miscellaneous items	"	1	175.06	175.00
Material				$ 14,649.00
Installation labor				5,420.00
Installation material				220.00
W.E.Co. Engineering				1,099.00
Freight and cartage				146.00
Contingencies				146.00
				$ 21,660.00
KENT TOLL				
5 panel, 2 position, low type toll sections, S.C.	Each	1	295.00	$ 296.00
End panels	"	2	50.00	100.00
Rural answering jacks	"	20	5.77	115.00
Toll answering jacks	"	20	12.77	256.00
Toll multiple (1 sect.)	"	20	2.51	50.00
Outgoing trunks (1 sect.)	"	20	.51	10.00
Recording trunks	"	5	5.71	29.00
Toll cord circuits	"	20	28.94	579.00
Toll line positions	"	2	59.975	120.00
Night alarm circuits	"	1	4.05	4.00
Miscl. equipment in sections	Lot	1	213.92	214.00
Toll test panel and associated equipment	"	1	525.17	525.00
Cable and wire	"	1	39.50	40.00
Miscellaneous items	"	1	16.44	16.00
Material				$ 2,388.00
Installation labor				670.00
Installation material				25.00
W.E.Co. Engineering				179.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,430.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RENTON TOLL				
panel, 2 positions, low type, toll sections, K.S.S., including				
20 - Toll answering jacks				
10 - Outgoing trunks (1 sect.)				
10 - Recording trunks				
20 - Toll cord circuits				
2 - Toll line positions				
1 - Night alarm circuits				
2 - Dialing cord circuits				
Misc. equipment in sections	Each	1	$1,413.72	$ 1,414.00
ble and wire	Lot	1	154.40	154.00
ll test panel and associated equipment	"	1	374.21	374.00
cellaneous items	"	1	306.73	307.00
terial				$ 2,249.00
tallation labor				834.00
tallation material				34.00
.00. Engineering				169.00
ight and cartage				22.00
tingencies				22.00
tal				$ 3,330.00
KINGSVILLE TOLL				
wire toll test panel and asso-ciated equipment	"	1	99.65	100.00
tal				$ 100.00
supervision and tool expense				12.00
tallation material				1.00
Expense				4.00
and cartage				1.00
ncies				1.00
				$ 119.00
LANCASTER SUBSCRIBER				
panel, 2 position, 3000 sections, subscriber	Each	4	394.00	$ 1,576.00
panel, 3 position, 5600 sections	"	2	476.00	952.00
section	"	1	135.00	135.00
	"	1	68.00	68.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LANCASTER SUBSCRIBER (CONT'D)				
Subscriber answering jacks	Each	2,200	$ 3.412	$ 7,506.40
Rural answering jacks	"	90	6.1464	553.18
Subscriber multiple - 5 panel (6-4/5)	"	3,300	3.69	12,177.00
Rural multiple (2 sects.)	"	140	1.8245	255.43
Outgoing trunks (6 sects.)	"	60	2.64	158.40
Subscriber positions	"	10	23.332	233.32
Rural positions	"	3	43.1944	129.58
Subscriber cord circuits	"	170	21.3664	3,632.89
Rural cord circuits	"	51	40.456	2,063.26
Trouble positions (1 position)	Lot	1	112.46	112.46
Supervisor's telephone circuits, 2 divisions, 6 sections	"	1	82.20	82.20
Night alarm circuits	Each	1	5.79	5.79
Miscl. equipment in sections	Lot	1	602.36	602.36
Local to rural trunks	Each	40	5.9285	237.14
Wire chief's desk	"	1	402.74	402.74
Chief operator's desk	"	1	633.00	633.00
Main distributing frame	"	1	432.00	432.00
Intermediate frame	"	1	362.00	362.00
Protector racks	"	1	40.00	40.00
Relay racks	"	1	224.00	224.00
Coil racks	"	1	83.16	83.16
Coil rack fuse panels	"	1	241.92	241.92
Condenser racks	"	1	22.66	22.66
Cable racks	"	1	268.00	268.00
Miscl. equipment frames and racks	"	1	2,131.30	2,131.30
Power plant	"	1	5,511.56	5,511.56
Cable and wire	"	1	7,021.15	7,021.15

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LANCASTER SUBSCRIBER (CONT'D)				
llaneous items	Each	1	$124.42	$ 124.00
ial				
llation labor				48,189.00
llation material				17,880.00
e. Engineering				723.00
ht and cartage				3,614.00
gencies				482.00
al				482.00
				$ 71,320.00
LANCASTER TOLL				
, 5 panel, 2 position, 3000				
sections (subscriber)	Each	2	394.00	786.00
nswering jacks	"	80	8.2567	661.00
ribor multilple (2 soots.)	"	3,300	.91	$,003.00
multiple (2 socts.)	"	140	1.8245	255.00
ultiple (2 socts.)	"	60	6.76283	406.00
ng trunks (2 soots.)	"	80	.91	73.00
ing trunks	"	10	7.034	70.00
ord circuits	"	32	46.9946	1,504.00
ino positions	"	4	20.27	81.00
isor telephone circuit, 2 ions	Lot	1	13.06	13.00
est panel and associated pment	"	1	1,125.84	1,126.00
al				
lation labor				$ 7,980.00
lation material				2,953.00
Engineering				120.00
and Cartage				598.00
encies				80.00
				80.00
				$ 11,811.00
LA HUR TOLL				
toll test panel and asso- d equipment	Lot	1	68.26	68.00
l				
pervision and tool expense				$ 68.00
ion material				5.00
				1.00
				3.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LA RUE TOLL (CONT'D)				
Freight and cartage				$ 1.00
Contingencies				1.00
Total				$ 82.00
LEBANON TOLL				
40 wire toll test panel and associated equipment	Lot	1	186.25	186.00
Material				$ 186.00
Labor, supervision and tool expense				23.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 222.00
LEETONIA SUBSCRIBER				
2 - 1 position magneto switchboards, equipped for 276 lines, 20 cord circuits, AM. Elect.	"	1	1,963.00	1,963.00
Miscellaneous equipment	"	1	841.41	841.00
Material				$ 2,804.00
Labor, supervision and tool expense				343.00
Installation material				28.00
Supply expense				112.00
Freight and cartage				14.00
Contingencies				28.00
Total				$ 3,329.00
LEETONIA TOLL				
1 position magneto switchboard, equipped for 10 toll lines, 15 cord circuits, Am.Elec.	Each	1	272.99	273.00
Toll test panel and associated equipment	Lot	1	318.10	318.00
Material				$ 591.00
Labor, supervision and tool expense				71.00
Installation material				5.00
Supply expense				24.00
Freight and cartage				3.00
Contingencies				6.00
Total				$ 700.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LEIPSIC TOLL				
40 wire toll test panel and associated equipment	Lot	1	$118.87	$119.00
Material				119.00
Labor, supervision and tool expense				15.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$142.00
LEMOYNE TOLL				
No. 47A repeating coil	Each	1	4.85	$5.00
No. 93A condensers	"	1	2.20	2.00
Material				$7.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$8.00
[illegible] SUBSCRIBER				
No. 2167, 1 position magneto switchboard, equipped for [illegible] lines, 10 cord circuits	"	1	711.34	$711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$1016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$1211.00

5 - CENTRAL OFFICE EQUIPMENT

5-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LIBERTY CENTER TOLL				
Protectors	Lot	1	$ 8.64	$ 4.32
Material				4.32
Labor, supervision and tool expense				-
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 4.32
LIMA TOLL				
Toll test panel and associated equipment		1	6038.14	$6038.14
Material				6038.14
Labor, supervision and tool expense				740.00
Installation material				60.00
Supply expense				242.00
Freight and cartage				60.00
Contingencies				60.00
Total				$7260.14
LINDEN HEIGHTS SUBSCRIBER				
No. K167, 1 position magneto switchboards, equipped for 100 lines, 10 cord circuits	Each	3	711.34	2134.02
Miscellaneous equipment	Lot	1	914.58	914.58
1 Position magneto switchboard, equipped for 150 lines, 15 cord circuits - North	Each	1	1067.01	1067.01
Miscellaneous equipment	Lot	1	457.29	457.29
Material				4572.90
Labor, supervision and tool expense				800.00
Installation material				60.00
Supply expense				180.00
Freight and cartage				60.00
Contingencies				60.00
Total				$5732.90
LINDEN HEIGHTS TOLL				
In subscriber board.				
No. 19A drops	Each	17	.05	$ .85
No. 1 drops mtgs.	"	4	.55	
No. 151 jacks	"	20	.44	

34 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LEBON HEIGHTS TOLL (CONT'D)				
In subscriber board (Cont'd)				
Battery wiring	Each	17	$ .25	$ 4.00
Material				$ 43.00
Labor, supervision and tool expense				5.00
Ventilation material				-
Supply expense				2.00
Freight and cartage				-
Contingencies				-
Total				$ 50.00
LEBON SUBSCRIBER				
Position magneto switchboards, equipped for 100 lines, 15 cord circuits. Am. Elec.	Each	3	711.34	2,134.00
Miscellaneous equipment	Lot	1	914.58	915.00
Material				$ 3,049.00
Labor, supervision and tool expense				374.00
Ventilation material				30.00
Supply expense				122.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 3,635.00
LEBON TOLL				
Position magneto switchboard, equipped for 10 toll lines, 10 cord circuits. K.S.S.	Each	1	424.00	424.00
Miscellaneous equipment	Lot	1	87.05	87.00
Material				$ 511.00
Labor, supervision and tool expense				63.00
Ventilation material				5.00
Supply expense				20.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 609.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LOCKBOURNE SUBSCRIBER				
1 position magneto switchboard, equipped for 70 lines, 7 cord circuits - North	Each	1	$ 497.94	$ 498.00
Miscellaneous equipment	Lot	1	213.40	213.00
Material				$ 711.00
Labor, supervision and tool expense				87.00
Installation material				7.00
Supply expense				28.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 847.00
LOGAN TOLL				
40 wire toll test panel and associated equipment	Lot	1	204.29	204.00
Material				$ 204.00
Labor, supervision and toll expense				25.00
Installation material				2.00
Supply expense				4.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 241.00
LONDON SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	7	146.50	1,026.00
Cable turning section	"	1	55.00	55.00
Subscriber multiple (4 panel)	"	800	4.3935	3,515.00
Rural multiple (2)	"	100	3.5175	352.00
Outgoing trunks (7)	"	20	2.0745	41.00
Subscriber line positions	"	4	23.92	96.00
Rural positions	"	3	23.92	72.00
Subscriber cord circuits	"	60	28.33	1,700.00
Rural cord circuits	"	45	34.203	1,539.00
Night alarm circuits	"	1	7.25	7.00
End panel	"	1	16.60	17.00
Angle sections	"	3	55.00	165.00
Miscl. equipment in sections	Lot	1	111.37	111.00
Main distributing frame	"	1	1,890.89	1,891.00

Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NDON SUBSCRIBER (CONT'D)				
racks	Lot	1	$ 128.00	$ 128.00
chief's desk	"	1	289.25	289.00
operator's desk	"	1	234.05	234.00
[illegible]	"	1	596.47	596.00
plant	"	1	1,402.39	1,402.00
laneous items	"	1	104.80	105.00
al				
lation labor				$ 13,041.00
lation material				4,825.00
Co. Engineering				195.00
t and cartage				978.00
gencies				130.00
al				130.00
				$ 19,299.00
ON TOLL				
, 2 panel, 1 position, line multiple switch- rd	Each	3	146.50	440.00
swering jacks	"	30	3.957	119.00
ber multiple (4 panel)	"	800	1.005	804.00
ultiple (3)	"	100	2.055	205.00
g trunks (3)	"	20	1.37	27.00
ng trunks	"	5	4.088	20.00
ne positions	"	3	19.44	58.00
rd circuits	"	21	28.822	605.00
equipment in sections	Lot	1	47.73	48.00
et panel and associated pment	"	1	369.66	370.00
nd wire	"	1	16.37	16.00
l				
ation labor				$ 3,712.00
ation material				1,003.00
. Engineering				41.00
and cartage				203.00
ncies				27.00
l				27.00
				$ 4,013.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LOUISVILLE SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	4	$ 711.34	$ 2,845.36
Miscellaneous equipment	Lot	1	1,219.44	1,219.44
Material				$ 4,064.80
Labor, supervision and tool expense				406.48
Installation material				81.30
Supply expense				163.25
Freight and cartage				81.30
Contingencies				487.78
Total				$ 5,284.71
LOUISVILLE TOLL				
In subscribor board.				
No. 19A drops	Each	12	1.65	19.80
No. 1 drop mtgs.	"	3	.75	2.25
No. 179 jacks (239B)	"	12	.44	5.28
Factory wiring	"	12	.25	3.00
40 wire toll test panel and associated equipment	Lot	1	188.64	188.64
Material				$ 218.97
Labor, supervision and tool expense				21.90
Installation material				10.95
Supply expense				10.95
Freight and cartage				10.95
Contingencies				32.85
Total				$ 306.57
LORAIN TOLL				
41 wire toll test panel and associated equipment	Lot	1	950.28	950.28
Material				$ 1,103.32
Labor, supervision and tool expense				110.33
Installation material				55.17
Supply expense				55.17
Freight and cartage				55.17
Contingencies				165.50
Total				$ 1,544.66

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ADISON TOLL				
88A protectors	Each	5	$ 1.03	$ 5.00
rial				
r,supervision and tool expense				$ 5.00
allation material				1.00
ly expense				-
ght and cartage				-
ingencies				-
tal				-
				$ 6.00
GNOLIA SUBSCRIBER				
-167, 1 position magneto itchboard, equipped for 50 nes, 10 cord circuits	Each	1	355.67	356.00
llaneous equipment	Lot	1	152.43	152.00
al				
supervision and tool expense				$ 508.00
lation material				62.00
expense				5.00
t and cartage				20.00
gencies				5.00
al				5.00
				$ 605.00
OLIA TOLL				
ubscriber board				
drops	Each	8	1.65	13.00
rop mountings	"	2	.75	2.00
jacks (239B)	"	8	.44	4.00
wiring	"	8	.25	2.00
l				
upervision and tool expense				$ 21.00
ation material				3.00
expense				-
and cartage				1.00
ncies				-
l				-
				$ 25.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MANCHESTER TOLL				
41 wire toll test panel and associated equipment	Lot	1	$113.39	$ 113.00
Material				$ 113.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 135.00
MANSFIELD TOLL				
No. 1, 5 panel, 2 position, low type toll sections, W.E.Co.	Each	2	295.00	590.00
Cable turning sections, W.E.Co.	"	1	115.00	115.00
4 panel, 2 position, low type toll sections, S-C	"	2	295.00	590.00
5 panel, 2 position, low type toll sections, Dean	"	2	295.00	590.00
End panel, Dean	"	1	50.00	50.00
Toll multiple -outward (4 sects.)	"	70	12.567	880.00
Outgoing trunks (2 sects.)	"	20	1.6325	33.00
Recording trunk answering jacks	"	20	2.5775	52.00
Interposition trunk relays (groups)	"	7	8.1857	57.00
Toll line positions	"	12	35.3442	424.00
Toll cord circuits	"	110	41.79782	4,598.00
Spl. toll loops-relays (groups)	"	3	25.0167	75.00
Night alarm circuits	"	1	6.86	7.00
Toll multiple - inward (2 sects.)	"	80	4.873	390.00
Toll answering jacks relays (groups)	"	70	7.5615	529.00
Toll answering jacks, secondary	"	70	1.9057	133.00
Outgoing trunks (6 sects.)	"	40	9.53	381.00
Miscl. equipment in sections	Lot	1	910.62	911.00
Two position (double sided) flat top recording table	Each	1	87.00	87.00
Recording trunks	"	20	11.63	233.00
Recording positions	"	2	14.17	28.00
Chief operator's desk	Lot	1	143.57	144.00
Toll test panel and associated equipment	"	1	3,875.22	3,875.00

3 - CENTRAL OFFICE EQUIPMENT

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MANSFIELD TOLL (CONT'D)				
wer plant	Lot	1	$1,494.89	$ 1,495.00
termediate frame	"	1	76.80	77.00
lay rack	"	1	38.40	38.00
ble racks	"	1	21.60	22.00
ble and wire	"	1	1,214.73	1,215.00
cellaneous	"	1	23.28	23.00
erial				
tallation labor				$ 17,642.00
tallation material				6,528.00
E. Co. Engineering				265.00
ight and cartage				1,323.00
tingencies				176.00
Total				176.00
				$ 26,110.00
ANTUA SUBSCRIBER				
sition magneto switchboard, quipped for 100 lines, 10 ord circuits - North	Each	2	711.34	1,423.00
ellaneous equipment	Lot	1	609.72	610.00
rial				
r, supervision and tool expense				$ 2,033.00
allation material				249.00
ly expense				20.00
ght and cartage				81.00
ingencies				20.00
tal				20.00
				$ 2,423.00
NTUA TOLL				
subscriber board. - North	Each	6	1.65	10.00
tg. - North	"	2	1.00	2.00
- North	"	6	.75	4.00
y wiring	"	6	.25	2.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MANTUA TOLL (CONT'D)				
Material				$ 18.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 22.00
MARIETTA SUBSCRIBER				
No. 1, 7 panel, 3 position, 4900 line sections, subscriber	Each	1/3	$476.00	159.00
No. 1, 5 panel, 2 position, 3500 line sections, subscriber	"	6½	394.00	2,561.00
Cable turning section	"	1	135.00	135.00
End panels	"	1	68.00	68.00
Angle sections	"	3	95.00	285.00
Subscriber answering jacks	"	1,900	3.412	6,482.80
Rural answering jacks	"	80	6.1464	491.71
Subscriber multiple (7½, 5 panel)	"	2,000	2.837	5,674.00
Rural multiple (1)	"	80	1.3735	109.88
Outgoing trunks (7½ - 5 panel)	"	80	3.22	257.60
Subscriber line positions	"	12	23.332	279.98
Rural positions	"	1	43.1944	43.19
Subscriber cord circuits	"	199	21.3664	4,251.92
Rural cord circuits	"	22	40.456	890.03
Trouble positions (1 position)	Lot	1	112.46	112.46
Subscriber to rural trunks	Each	10	5.69	56.90
Supervisor's telephone circuit, 2 divisions, 7 sections	Lot	1	55.78	55.78
Night alarm circuits	Each	1	9.60	9.60
Miscl. equipment in sections	Lot	1	674.55	674.55
Chief operator's desk	"	1	833.80	833.80
Wire chief's desk	"	1	657.28	657.28
Information desk	"	1	367.93	367.93
Main distributing frame	"	1	3,479.31	3,479.31
Intermediate frame	"	1	300.00	300.00
Relay racks	"	1	518.40	518.40
Coil racks	"	1	221.37	221.37

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MARIETTA SUBSCRIBER (CONT'D)				
...se panels	Lot	1	$ 347.16	$ 347.00
...ver plant	"	1	8,096.90	8,097.00
...D.C. battery panel	"	1	22.25	22.00
...D.C. generator panel	"	1	22.80	23.00
...ed alarm board	"	1	19.51	20.00
...le racks	"	1	137.30	137.00
...le and wire	"	1	5,037.26	5,037.00
...llaneous items	"	1	1,346.26	1,346.00
...rial				$ 44,006.00
...allation labor				16,282.00
...Co. Engineering				660.00
...ht a nd cartage				3,300.00
...ngencies				440.00
...tal				440.00
				$ 65,128.00
...IETTA TOLL				
...7 panel, 3 position, 4900 ...e sections (subscriber)	Each	2/3	476.00	318.00
...5 panel, 2 position, 3500 ...e sections (subscriber)	"	1½	394.00	591.00
...iber multiple (2½ 5-panel)	"	2,000	1.1141	2,228.00
...ultiple (5)	"	60	7.736	464.00
...ng trunks (2½, 5 panel)	"	80	1.1503	92.00
...ing trunks	"	10	7.608	76.00
...ord circuits	"	54	51.17742	2,764.00
...ine positions	"	5	31.084	155.00
...swering jacks		60	9.775	586.00
...ser's telephone circuit, ...ections	Lot	1	7.48	7.00
...larm circuit	Each	1	8.00	8.00
...equipment in sections	Lot	1	352.14	352.00
...f's desk	"	1	2,021.69	2,022.00
...f seats	"	1	80.80	81.00

.- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ARIETTA TOLL (CONT'D)				
e and wire	Lot	1	$475.56	$ 476.00
ellaneous items	"	1	149.34	149.00
rect				$ 10,369.00
allation labor				3,837.00
allation material				156.00
. Co. Engineering				778.00
ght and cartage				104.00
ingencies				104.00
otal				$ 15,348.00
ARION TOLL				
test panel and associated quipment	Lot	1	5,104.57	5,105.00
rial				$ 5,105.00
,supervision and tool expense				625.00
llation material)				51.00
y expense				204.00
ht and cartage				51.00
ngencies				51.00
tal				$ 6,087.00
RLBORO SUBSCRIBER				
167, 1 position magneto itchboard, equipped for lines,10 cord circuits	Each	1	355.67	356.00
llaneous equipment	Lot	1	152.42	152.00
ial				$ 508.00
,supervision and tool expense				62.00
llation material				5.00
y expense				20.00
ht and cartage				5.00
ngencies				5.00
tal				$ 605.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ARLBORO TOLL				
In subscriber board.				
No. 19A drops, single mtgs.	Each	3	$ 1.65	$
No. 239A jacks	"	3	.44	
Factory wiring	"	3	.25	
20 wire toll test panel and associated equipment	Lot	1	57.32	
Material				$
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$
MARTINS FERRY SUBSCRIBER				
No. 10, 2 panel, 1 position switchboard section, subscriber	Each	9	155.00	1,395.00
Cable turning sections	"	2	64.15	128.00
Subscriber answering jacks	"	800	2.41	1,928.00
Rural answering jacks	"	20	6.1285	123.00
Local to rural trunks	"	10	6.252	63.00
Subscriber multiple, 4 panel	"	900	2.945	2,650.00
Outgoing trunks, 4 panel	"	100	3.0917	309.00
Subscriber switching trunks	"	50	23.28	1,164.00
Subscriber line positions	"	5	16.55	83.00
Rural line positions	"	2	19.71	39.00
Subscriber switching positions	"	2	33.00	66.00
Subscriber cord circuits	"	75	24.591	1,844.00
Rural cord circuits	"	30	41.974	1,259.00
Incoming r.d. trunks	"	40	14.08	563.00
Supervisor's telephone circuit, 1 division, 9 positions	Lot	1	42.45	42.00
Night alarm circuits	Each	1	9.62	10.00
Miscl. equipment in sections	Lot	1	255.21	255.00
Chief operator's desk	"	1	255.96	256.00
Wire chief's desk	"	1	334.37	334.00
Fuse racks (protectors)	"	1	731.08	731.00
Main distributing frame	"	1	225.15	225.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MARTINS FERRY SUBSCRIBER (CONT'D)				
Intermediate frame	Lot	1	$ 80.00	$ 80.00
Relay racks	"	1	53.20	53.00
Coil racks	"	1	107.25	107.00
Power plant	"	1	1539.82	1540.00
Cable racks	"	1	210.91	211.00
Cable and wire	"	1	1974.62	1975.00
Miscellaneous items	"	1	246.71	247.00
Material				$ 17680.00
Installation labor				6542.00
Installation material				265.00
P. E. Co. Engineering				1326.00
Freight and cartage				177.00
Contingencies				177.00
Total				$ 26167.00
MARTINS FERRY TOLL				
In subscriber board. Toll switching trunks	Each	9	34.19125	308.00
Toll test panel and associated equipment	Lot	1	23.00	23.00
Material				$ 331.00
Installation labor				122.00
Installation material				5.00
P. E. Co. Engineering				25.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 489.00
MARYSVILLE TOLL				
5 panel, 2 position, low type toll sections, Dean including 10 toll station answering jacks 20 toll answering jacks 10 [illegible] trunks [illegible] trunks [illegible] circuits [illegible] positions [illegible] arm circuit	Each	1	395.00	395.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MARYSVILLE TOLL (CONT'D)				
1 lot Miscl. equipment in section	Lot	1	$ 837.07	$ 837.00
Toll test panel and associated equipment	"	1	137.23	137.00
Cable and wire	"	1	28.47	28.00
Miscellaneous items	"	1	73.36	73.00
Material				$ 1,470.00
Installation labor				544.00
Installation material				22.00
W. E. Co. Engineering				110.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 2,176.00
MASSILLON SUBSCRIBER				
Primary line switches	Each	2,475	4.60	11,385.00
Primary master switches	"	33	27.65	912.00
Primary line switch frames (200)	"	13	728.15	9,466.00
Secondary line switches	"	330	3.85	1,270.00
Secondary master switches	"	20	32.40	648.00
Secondary line switch frames (200)	"	3	728.15	2,184.00
First selectors	"	180	28.30	5,094.00
Selector frames	"	1	387.35	387.00
Special second selectors	"	37	28.30	1,047.00
Second selectors	"	223	28.30	6,311.00
Special third selectors	"	35	28.30	990.00
Selector banks	"	19	68.05	1,293.00
Connectors, combination	"	309	39.60	12,236.00
Connectors, trunk hunting	"	20	39.60	792.00
Connector frames	"	6	99.65	598.00
Test connectors	"	43	26.85	1,154.00
Test distributors	"	3	40.75	122.00
Reverting call switches	"	5	36.00	180.00
Peg count registers (conn)	"	43	13.20	568.00
Busy registers	"	10	13.20	132.00
Peg count registers (m.s)	"	33	13.20	436.00
Overflow registers (m.s.)	"	33	13.20	436.00
Special "A" Board No. 1D, 2 panel, 1 position sections, subscriber	"	5	155.00	776.00

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MASSILLON SUBSCRIBER (CONT'D)				
le turning section	Each	1	$ 80.00	$ 80.00
panel	"	1	25.00	25.00
scriber line positions	"	5	31.66	158.00
ir clerk's answering jacks	"	10	3.7875	38.00
rmation trunks	"	10	3.7875	38.00
rcepting trunks	"	100	3.7875	379.00
" toll to desks trunks (Toll)	"	10	- --	- --
" toll to operator trunks	"	10	- --	- --
" toll answering jacks	"	20	- --	- --
" toll multiple	"	40	- --	- --
line relays	"	60	- --	- --
Total special "A" Boar				1,493.00
Charge 75% to subscriber and 25% to toll.				
Subscriber portion 75%				1,120.00
distributing frame	Lot	1	4284.73	4,285.00
visory cabinet	"	1	425.78	426.00
ediate frame	"	1	83.00	83.00
hief's desk	"	1	1410.07	1,410.00
operators desk	"	1	833.80	834.00
plant	"	1	9452.25	9,452.00
and wire	"	1	9735.97	9,736.00
racks	"	1	380.10	380.00
lanseous items	"	1	421.97	422.00
l				$ 85,790.00
lation labor				31,742.00
lation material				1,287.00
. Engineering				6,434.00
and cartage				858.00
mies				858.00
al				$126,969.00

5-
3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MASSILLON TOLL -				
In special "A" board.				
"A-B" toll to desks trunks	Each	10	$ 1.47	$ 15.00
"A-B" toll to operator trunks	"	10	1.47	15.00
"A-B" toll answering jacks	"	20	1.47	29.00
"A-B" toll multiple (1)	"	40	1.47	59.00
Toll line relays	Groups	40	15.04875	602.00
Charge 25% of special "A" boards and positional equipment to toll				373.00
Toll switchboard				
No. 1, 5 panel, 2 position, low type toll sections	Each	5	295.00	1,475.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	70	9.341	654.00
Toll multiple (5 sects.)	"	60	7.870625	472.00
Outgoing trunks (5 sects.)	"	60	2.9458	177.00
Recording trunks	"	20	22.339	447.00
Toll cord circuits	"	68	45.14577	3,070.00
Recording cord circuits	"	12	27.22025	327.00
Toll line positions	"	8	49.69	398.00
Recording positions	"	2	30.92	62.00
Night alarm circuits	"	1	7.77	8.00
Dialing circuits	"	10	15.60	156.00
Supervisor's telephone circuits, 2 divisions, 5 sections	Lot	1	75.66	76.00
Miscl. equipment in sections	"	1	604.49	604.00
Automatic equipment				
First selectors	Each	30	28.30	849.00
Second selectors (transmission)	"	46	32.10	1,477.00
Connectors (trunk hunting)	"	10	39.90	399.00
Selector banks	"	14	6.805	95.00
Busy registers	"	1	13.20	13.00
No. 15T, 2 position, 2 sided chief operator's desk	Lot	1	434.17	434.00
Toll test panel and associated equipment	"	1	16749.81	16,750.00
Jack boxes	"	1	included	
Fuse panels	"	1	46.80	47.00
Main distributing frame	"	1	515.30	

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MASSILLON TOLL (CONT'D)				
y racks	Lot		$ 138.60	$ 139.00
racks	"	1	included	- - --
r plant	"	1	810.20	810.00
racks	"	1	included	- --
and wire	"	1	included	- --
llaneous items	"	1	included	- --
ial				
llation labor				$30,712.00
llation material				11,363.00
Co. Engineering				461.00
ht and cartage				2,303.00
ngencies				307.00
Total				307.00
				$45,453.00
MAUMEE SUBSCRIBER				
ition magneto switchboard, quipped for 13 cord circuits, . Elec.	Each	3	758.76	2,276.00
iber line circuits	"	320	included	- --
llaneous equipment	Lot	1	975.55	976.00
al				
supervision and tool expense				$ 3,252.00
lation material				398.00
expense				33.00
t and cartage				130.00
gencies				33.00
otal				33.00
				$ 3,879.00
AUMEE TOLL				
ing coils and associated uipment	"	1	28.10	28.00
al				
supervision and tool expense				$ 28.00
lation material				3.00
expense				- --
and cartage				1.00
gencies				- --
otal				- --
				$ 32.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
McCOMB TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 112.09	$ 112.00
Material				$ 112.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 135.00
MEDINA TOLL				
No. 1 toll test panel and associated equipment	"	1	735.16	$ 735.00
Material				$ 735.00
Labor, supervision and tool expense				90.00
Installation material				9.00
Supply expense				29.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 875.00
MENTOR TOLL				
40 wire toll test panel and associated equipment	"	1	169.92	170.00
Material				$ 170.00
Labor, supervision and tool expense				21.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 204.00
MIAMISBURG SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	4	146.50	586.00
Cable turning sections	"	2	55.00	110.00
Angle sections	"	2	55.00	110.00
Subscriber multiple, 4 panel	"	500	4.915	2,458.00
Rural multiple (2)	"	60	4.6055	276.00

3 - CENTRAL OFFICE EQUIPMENT

1 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MIAMISBURG SUBSCRIBER (CONT'D)				
going trunks (4)	Each	40	$ 2.0745	$ 83.00
scriber line positions	"	2	19.892	40.00
al positions	"	2	19.892	40.00
scriber cord circuits	"	30	20.57	617.00
al cord circuits	"	30	29.885	897.00
ht alarm circuits	"	1	10.90	11.00
al. equipment in sections	Lot	1	106.91	107.00
chief's desk	"	1	289.25	289.00
f operator's desk	"	1	234.05	234.00
r plant	"	1	1525.69	1,526.00
distributing frame	"	1	96.00	96.00
racks	"	1	128.00	128.00
and wire	"	1	445.32	445.00
llaneous items	"	1	508.65	509.00
rial				
llation labor				$ 8,562.00
llation material				3,168.00
Engineering				128.00
ht and cartage				642.00
gencies				86.00
Total				86.00
				$ 12,672.00
MIAMISBURG TOLL				
C, 2 panel, 1 position, 800				
ine multiple switchboard	Each	2	146.50	193.00
answering jacks	"	20	3.957	79.00
riber multiple, 4 panel	"	500	.67	34.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MIAMISBURG TOLL (CONT'D)				
Outgoing trunks (2)	Each	40	$ .685	$ 27.00
Recording trunks	"	5	4.088	20.00
Toll cord circuits	"	14	28.822	403.00
Toll line positions	"	2	19.44	39.00
Miscl. equipment in sections	Lot	1	53.46	53.00
Toll test panel and associated equipment	"	1	366.34	366.00
Material				$ 1,214.00
Installation labor				449.00
Installation material				18.00
W. E. Engineering				91.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,796.00
MIDDLETOWN SUBSCRIBER				
No. 1N, 6 panel, 3 position, 3000 line sections, subscriber	Each	5	440.00	2,200.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Subscriber answering jacks	"	2,680	3.1175	8,355.00
Subscriber multiple, 6 panel	"	3,000	3.307	992.00
Outgoing trunks, 6 panel	"	40	2.4497	98.00
Subscriber line positions	"	13	45.547	592.00
Trouble positions (1 position)	Lot	1	181.47	181.00
Subscriber cord circuits	Each	221	56.2665	12,435.00
Supervisor's telephone circuit, 2 divisions, 5 sections	Lot	1	83.51	84.00
Night alarm circuits	Each	1	10.30	10.00
Long lines supervisory circuits	Lot	1	266.40	266.00
Miscl. equipment in sections	"	1	923.58	924.00
Chief operator's desk	Lot	1	210.83	211.00
Information and repair desk	"	1	276.46	276.00
Wire chief's desk	"	1	362.51	363.00
Emergency test panel	"	1	235.81	236.00
Main distributing frame	"	1	810.75	811.00
Relay racks	"	1	420.76	421.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

-1 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
_ MIDDLETOWN SUBSCRIBER (CONT'D)				
eer plant	Lot	1	$ 6495.86	$ 6,496.00
ble and wire	"	1	6378.99	6,379.00
ble racks	"	1	190.25	190.00
cellaneous items	"	1	158.84	159.00
erial				
tallation labor				$ 41,875.00
tallation material				15,494.00
E. Co. Engineering				628.00
ight and cartage				3,141.00
tingencies				419.00
Total				419.00
				$ 61,976.00
MIDDLETOWN TOLL				
lN, 6 panel, 3 position, 3000				
line sections, subscriber	Each	2	440.00	880.00
answering jacks - primary	"	60	8.9425	537.00
answering jacks - secondary	"	60	1.1025	66.00
scriber multiple, 6 panel	"	3,000	.938	2,814.00
multiple (2)	"	60	3.5065	210.00
ding trunks, 6 panel	"	40	.938	38.00
ding trunks	"	10	11.10	111.00
cord circuits	"	52	49.0789	2,552.00
line positions	"	6	23.00	138.00
visor's telephone circuits, sections	Lot	1	13.08	13.00
. equipment in sections	"	1	168.24	168.00
test panel and associated uipment	"	1	947.65	948.00
racks	"	1	3.40	3.00
ial				
llation labor				$ 8,478.00
llation material				3,137.00
Co. Engineering				127.00
t and cartage				635.00
ncies				85.00
tal				85.00
				$ 12,547.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MILAN TOLL				
Toll test panel (K.S.S.) and associated equipment	Lot	1	$ 672.38	$ 672.00
Material				$ 672.00
Labor, supervision and tool expense				82.00
Installation material				7.00
Supply expense				27.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 802.00
MILLEDGEVILLE SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
MILLEDGEVILLE TOLL				
40 wire toll test panel and associated equipment	Lot	1	68.85	69.00
Material				$ 69.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 83.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MILLERSBURG TOLL				
40 wire toll test panel and associated equipment	Lot	1	$132.30	$ 132.00
Material				$ 132.00
Labor, supervision and tool expense				16.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 156.00
MINGO JUNCTION SUBSCRIBER				
No. 1005, 3, 1 position magneto switchboard, equipped for 240 lines, 43 cord circuits	Lot	1	1,707.22	1,707.00
Miscellaneous equipment	"	1	731.66	732.00
Material				$ 2,439.00
Labor, supervision and tool expense				299.00
Installation material				24.00
Supply expense				98.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 2,908.00
MINGO JUNCTION TOLL				
In subscriber board				
No. 2 drop mountings	Each	2	1.05	2.00
No. 19A drops	"	20	1.65	33.00
No. 20 jacks, 10 per strip	"	20	1.40	28.00
No. 8C designation strips	"	2	.17	-
Factory wiring	"	20	.25	5.00
21 wire toll test panel and associated equipment	Lot	1	171.25	171.00
Material				$ 239.00
Labor, supervision and tool expense				29.00
Installation material				2.00
Supply expense				9.00
Freight and cartage				2.00
Contingencies				2.00
				$ 283.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MT. CORY TOLL				
Repeating coils and associated equipment	Lot	1	$ 6.35	$ 6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-.-
Supply expense				-.-
Freight and cartage				-.-
Contingencies				-.-
Total				$ 7.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MT. GILEAD TOLL				
In subscriber board.				
Mailing circuit and associated equipment	Lot	1	$ 21.16	$ 21.00
40 wire toll test panel and associated equipment	"	1	228.26	228.00
Material				249.00
Labor, supervision and tool expense				30.00
Installation material				2.00
Supply expense				10.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 295.00
MT. ORAB TOLL				
40 wire toll test panel and associated equipment	"	1	155.98	156.00
Material				156.00
Labor, supervision and tool expense				19.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 187.00
MT. STERLING TOLL				
40 wire toll test panel and associated equipment	"	1	80.75	81.00
Material				81.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 97.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MT VERNON TOLL				
Toll test panel and associated equipment	Lot	1	$657.74	$ 658.00
Material				$ 658.00
Labor, supervision and tool expense				81.00
Installation material				7.00
Supply expense				26.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 786.00
MT. VICTORY TOLL				
Protectors and associated equipment	"	1	6.80	$ 7.00
Material				$ 7.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 8.00
MINERVA TOLL				
40 wire toll test panel and associated equipment	"	1	145.63	$ 146.00
Material				$ 146.00
Labor, supervision and tool expense				18.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 173.00
MURRAY CITY SUBSCRIBER				
2 position magneto switchboard, equipped for 200 lines, 20 cord circuits, K.S.S.	Each	1	1422.68	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,033.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MURRAY CITY SUBSCRIBER (CONT'D)				
Labor, supervision and tool expense				$ 249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,423.00
NAPOLEON TOLL				
2 wire toll test panel and associated equipment	Lot	1	$179.27	$ 179.00
Material				$ 179.00
Labor, supervision and tool expense				22.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 214.00
NAVARRE SUBSCRIBER				
Position magneto switchboard, equipped for 100 lines, 15 cord circuits. K.S.S.	Each	1	711.34	$ 711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
NAVARRE TOLL				
1 In subscriber board				
201 combined drop-and-jack	Each	6	3.30	$ 20.00
Material				$ 20.00
Labor, supervision and tool expense				2.00
Installation material				

12276

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NAVARRE TOLL (CONT'D)				
Supply expense				$ 1.00
Freight and cartage				-
Contingencies				-
Total				$ 23.00
NELSONVILLE SUBSCRIBER				
No. 1D, 6 panel, 3 position sections	Each	1-2/3	$455.00	$ 758.00
No. 1D, 2 panel, 1 position sections	"	2	155.00	310.00
Cable turning section	"	1	80.00	80.00
End panel	"	1	25.00	25.00
Subscriber answering jacks	"	880	3.7875	3,333.00
Rural answering jacks	"	60	4.3575	261.00
Subscriber multiple, 6 panel	"	1,200	1.10	1,320.00
Outgoing trunks, 6 panel	"	60	1.21	73.00
Subscriber line positions	"	4	31.66	127.00
Rural positions	"	2	36.08	72.00
Subscriber cord circuits	"	64	20.7381	1,327.00
Rural cord circuits	"	26	42.046	1,093.00
Interposition trunks	"	20	1.744	35.00
Long lines supervisory circuits	"	10	10.77	108.00
Night alarm circuits	"	1	9.03	9.00
Miscl. equipment in sections	Lot	1	1032.68	1,033.00
Wire chief's desk	"	1	935.52	936.00
Chief operator's desk	"	1	782.36	782.00
Main distributing frame	"	1	508.40	508.00
Relay racks	"	1	138.58	139.00
Fuse panels	"	1	168.08	168.00
Cable racks	"	1	106.00	106.00
Miscl. equipment frames and racks	"	1	1260.07	1,260.00
Power plant	"	1	2929.33	2,929.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Contral Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NELSONVILLE SUBSCRIBER (CONT'D)				
Cable and wire	Lot	1	$2134.88	$ 2,135.00
Miscellaneous items	"	1	140.76	141.00
aterial				$ 19,068.00
nstallation labor				7,055.00
nstallation material				286.00
. E. Co. Engineering				1,430.00
reight and cartage				191.00
ontingencies				191.00
Total				$ 28,221.00
NELSONVILLE TOLL				
.1D, 6 panel 3 position sections	Each	1-1/3	455.00	607.00
ll answering jacks	"	40	5.3865	215.00
bscriber multiple, 6 panel	"	1,200	.6575	789.00
ral multiple (2)	"	80	1.015	81.00
ll multiple (2)	"	40	3.385	135.00
tgoing trunks, 6 panel	"	60	.67667	41.00
ording trunks	"	10	5.234	52.00
ll cord circuits	"	32	39.51525	1,265.00
ll line positions	"	4	36.08	144.00
l test panel and associated quipment	Lot	1	1860.31	1,860.00
le and wire	"	1	169.28	169.00
rial				5,358.00
allation labor				1,982.00
allation material				80.00
. Co. Engineering				402.00
ght and cartage				54.00
ingencies				54.00
tal				$ 7,930.00
NEW ALBANY SUBSCRIBER				
alition magneto switchboard, ipped for 87 lines, 16 circuits - North	Each	1	618.87	619.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW ALBANY SUBSCRIBER (CON'D)				
Miscellaneous equipment	Lot	1	$265.23	$ 266.00
Material				$ 884.00
Labor, supervision and tool expense				108.00
Installation material				9.00
Supply expense				35.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,054.00
NEW ALBANY TOLL				
21 wire toll test panel and associated equipment	"	1	59.57	60.00
Material				$ 60.00
Labor, supervision and tool expense				7.00
Installation material				1.00
Supply expense				2.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 72.00
NEWARK TOLL				
30 line toll test panel and associated equipment, K.S.S.	"	1	421.72	422.00
Toll test panel and associated equipment	"	1	2293.49	2,293.00
Material				2,715.00
Labor, supervision and tool expense				333.00
Installation material				27.00
Supply expense				109.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 3,238.00
NEW CARLISLE SUBSCRIBER				
No. 1250, 2 position magneto switchboard, equipped for 250 lines, 30 cord circuits	Each	1	1778.36	1,778.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW CARLISLE SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$762.17	$ 762.00
Material				2,540.00
Labor, supervision and tool expense				311.00
Installation material				25.00
Supply expense				102.00
Freight and cartage				25.00
Contingencies				25.00
Total				$3,028.00
NEW CARLISLE TOLL				
Protectors and cable	"	1	20.40	20.00
Material				20.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 23.00
NEW CASTLE SUBSCRIBER				
No. E 167, 1 position magneto switchboard, equipped for 50 lines, 10 cord circuits	Each	1	355.67	356.00
Miscellaneous equipment	Lot	1	102.43	102.00
Material				458.00
Labor, supervision and tool expense				56.00
Installation material				5.00
Supply expense				18.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 547.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW CONCORD TOLL				
20 Wire toll test panel and associated equipment	Lot	1	$ 66.36	$ 66.00
Material				$ 66.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 80.00
NEWCOMERSTOWN SUBSCRIBER				
2 position magneto switchboard, equipped for 300 lines, 30 cord circuits. K.S.S.	Each	1	2134.02	2,134.00
Miscellaneous equipment	Lot	1	614.58	615.00
Material				$2,749.00
Labor, supervision and tool expense				337.00
Installation material				27.00
Supply expense				110.00
Freight and cartage				27.00
Contingencies				27.00
Total				$3,277.00
NEWCOMERSTOWN TOLL				
In subscriber board No. 301 combined drop-and-jack	Each	3	3,30	10.00
41 wire toll test panel and associated equipment	Lot	1	224.00	224.00
Material				234.00
Labor, supervision and tool expense				29.00
Installation material				3.00
Supply expense				9.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 281.00

12281

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW HOLLAND SUBSCRIBER				
1 position magneto switchboard, equipped for 155 lines, 15 cord circuits. K.S.S.	Each	1	$1102.58	$ 1,103.00
Miscellaneous equipment	Lot	1	317.53	318.00
Material				1,421.00
Labor, supervision and tool expense				174.00
Installation material				14.00
Supply expense				57.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 1,694.00
NEW HOLLAND TOLL				
20 wire toll test panel and associated equipment	"	1	38.90	39.00
Material				39.00
Labor, supervision and tool expense				5.00
Installation material				-
Supply expense				2.00
Freight and cartage				-
Contingencies				-
Total				$ 46.00
NEW LEXINGTON TOLL				
Toll test panel and associated equipment	"	1	324.79	325.00
Material				325.00
Labor, supervision and tool expense				40.00
Installation material				3.00
Supply expense				13.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 387.00

12282

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Con't)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEW PHILADELPHIA TOLL				
No. 1 toll test panel and associated equipment	Lot	1	$ 747.92	$ 748.00
Material				$ 748.00
Labor, supervision and tool expense				92.00
Installation material				7.00
Supply expense				30.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 891.00
NEW STRAITSVILLE TOLL				
40 wire toll test panel and associated equipment	"	1	127.99	128.00
Material				$ 128.00
Labor, supervision and tool expense				16.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 152.00
NEW WATERFORD SUBSCRIBER				
1 position magneto switchboard equipped for 50 lines, 10 cord circuits, Am. Elec.	Each	1	355.67	356.00
Miscellaneous equipment	Lot	1	152.43	152.00
Material				$ 508.00
Labor, supervision and tool expense				65.00
Installation material				5.00
Supply expense				20.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 608.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NEVADA TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 114.29	$ 114.00
Material				$ 114.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 136.00
NILES SUBSCRIBER				
No. 10, 2 panel; 1 position switchboard, sections, subscriber	Each	9	155.00	1,395.00
Cable turning sections	"	2	64.15	128.00
Subscriber answering jacks	"	1,120	2.41	2,699.00
Rural answering jacks	"	20	5.5185	110.00
Local to rural trunks	"	40	6.252	250.00
Subscriber multiple, 4 panel	"	1,200	2.806	3,367.00
Outgoing trunks, 4 panel	"	60	3.0917	186.00
Subscriber line positions	"	8	16.55	132.00
Rural positions	"	1	19.71	20.00
Subscriber cord circuits	"	120	24.591	2,951.00
Rural cord circuits	"	15	41.974	630.00
Supervisor's telephone circuits, 1 division, 9 positions	Lot	1	42.45	42.00
Night alarm circuits	Each	1	10.40	10.00
Misel. equipment in sections	Lot	1	436.02	436.00
Wire chief's desk	"	1	772.54	773.00
Chief operator's desk	"	1	199.06	199.00
Main distributing frame	"	1	1363.83	1,364.00
Intermediate frame	"	1	315.00	315.00
Coil racks	"	1	42.00	42.00
Protector rack	"	1	595.61	596.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NILES SUBSCRIBER (CONT'D)				
Power plant	Lot	1	$1391.76	$1,332.00
Dry battery cabinet	"	1	29.33	29.00
P.B.X. generator cabinet	"	1	39.12	39.00
Audible ringing panel	"	1	43.45	43.00
Ringing battery cabinet	"	1	168.21	168.00
Cable and wire	"	1	2419.80	2,420.00
Cable racks	"	1	122.84	123.00
Miscellaneous items	"	1	9.70	10.00
Material				$19,809.00
Installation labor				7,329.00
Installation material				297.00
W. E. Co. Engineering				1,486.00
Freight and cartage				198.00
Contingencies				198.00
Total				$29,317.00
NILES TOLL				
No. 10, 2 panel, 1 position switchboard sections, (subscriber)	Each	4	155.00	620.00
Toll answering jacks	"	50	5.35	268.00
Subscriber multiple, 4 panel	"	1,200	1.289	1,547.00
Rural multiple (2)	"	20	1.869	37.00
Toll multiple (2)	"	60	1.261	76.00
Recording trunks	"	10	9.344	93.00
Toll cord circuits	"	46	50.4268	2,320.00
Toll line positions	"	4	15.5675	62.00
Incoming r.d. trunks	"	30	6.11	183.00
Outgoing trunks, 4 panel	"	80	1.289	103.00
Supervisor's telephone circuit, 2 positions	Lot	1	3.68	4.00
Miscl. equipment in sections	"	1	181.21	181.00
Protector cabinet	"	1	Included	

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MILES TOLL (CONT'D)				
Intermediate frame	Lot	1	$ 251.10	$ 251.00
Cable and wire	"	1	332.32	332.00
Toll test panel and associated equipment	"	1	1911.74	1,912.00
Material				$ 7,989.00
Installation labor				2,956.00
Installation material				119.00
W. E. Co. Engineering				599.00
Freight and cartage				80.00
Contingencies				80.00
Total				$11,823.00
NORTH BALTIMORE TOLL				
20 wire toll test panel and associated equipment	"	1	92.52	93.00
Material				93.00
Labor| supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 111 00
NORTH CANTON SUBSCRIBER				
No. 1258, 4 panel, 2 position transfer switchboard subscriber	Each	2	290.00	580.00
Subscriber answering jacks	"	300	291.00	873.00
Toll answering jacks	"	20	5.11	102.00
Subscriber positions	"	2	22.93	46.00
Subscriber cord circuits	"	27	19.84	536.00
Toll cord circuits	"	3	39.67	119.00
Night alarm circuits	"	1	8.29	8.00
Incoming subscriber trunks	"	7	6.2525	44.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NORTH CANTON SUBSCRIBER (CONT'D)				
Miscl. equipment in sections	Lot	1	$ 130.10	$ 130.00
Distributing frame	"	1	271.00	271.00
Wire chief's test cabinet	"	1	118.50	118.00
Power plant	"	1	1,026.14	1,026.00
Cable and wire	"	1	44.81	45.00
Material				$ 3,898.00
Labor, supervision and tool expense				478.00
Installation material				39.00
Supply expense				156.00
Freight and cartage				39.00
Contingencies				39.00
Total				$ 4,649.00
NORTH CANTON TOLL				
In subscriber board.				
Toll switching trunks	Each	4	6.2525	25.00
Material				$ 25.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply Expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 29.00
NORTH HAMPTON SUBSCRIBER				
No. E167, 1 position magneto switchboards, equipped for 100 lines, 10 cord circuits	Each	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,033.00
Labor, supervision and tool expense				249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,423.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NORTH HAMPTON TOLL				
Jack box and associated equipment, (test panel)	Lot	1	$ 35.59	$ 36.00
Material				$ 36.00
Labor, supervision and tool expense				4.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 41.00
NORTH JACKSON SUBSCRIBER				
1 position magneto switchboard, equipped for 80 lines, 16 cord circuits, K.S.S.	Each	1	569.07	569.00
Miscellaneous equipment	Lot	1	243.89	244.00
Material				$ 813.00
Labor, supervision and tool expense				100.00
Installation material				8.00
Supply expense				33.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 970.00
NORTH JACKSON TOLL				
In subscriber board.				
No. 301 combined drop-and-jack	Each	4	3.30	13.00
Material				$ 13.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 16.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NORTH ROYALTON SUBSCRIBER				
No. 10BA, 1 position magneto switchboard, equipped for 75 lines, 15 cord circuits	Each	1	$ 533.51	$ 534.00
Miscellaneous equipment	Lot	1	228.25	228.00
Material				$ 762.00
Labor, supervision and tool expense				93.00
Installation material				8.00
Supply expense				30.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 909.00
NORTH ROYALTON TOLL				
In subscriber board.				
No. 217 jacks	Each	10	.42	4.00
No. 19C drops	"	10	1.65	16.00
No. 85 drop mounting	"	1	1.50	2.00
Factory wiring	"	10	.25	2.00
Toll test panel and associated equipment	Lot	1	268.04	268.00
Material				$ 292.00
Labor, supervision and tool expense				36.00
Installation material				3.00
Supply Expense				12.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 349.00
NORWALK TOLL				
Toll test panel (9 switchboard frames) and associated equipment	Lot	1	4,252.78	4,253.00
Toll test panel (K.S.& S.) and associated equipment	"	1	533.23	533.00
Material				$ 4,786.00
Labor, supervision and tool expense				[illegible]
Installation material				[illegible]
Supply expense				[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				[illegible]

-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
OAK HARBOR TOLL				
peating coils and associated equipment	Lot	1	$17.60	$ 18.00
terial				18.00
ber, supervision and tool expense				2.00
stallation material				-
pply expense				1.00
ight and cartage				-
ntingencies				-
Total				$ 21.00
OBERLIN TOLL				
ating coils and associated equipment	Lot	1	23.90	24.00
rial				24.00
r, supervision and tool expense				3.00
allation material				-
ly expense				1.00
ght and cartage				-
ingencies				-
tal				$ 28.00
ID CITY TOLL				
ctors	Combined Lot	2	7.69	15.00
ial				15.00
, supervision and tool expense				2.00
llation material				-
y expense				1.00
t and cartage				-
gencies				-
al				$ 18.00
PORT TOLL				
ing coils and associated ment	Lot	1	16.69	17.00
l				17.00
pervision and tool expense				2.00
tion material				-
pense				1.00
nd cartage				-
ies				-
				$ 20.00

12290

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ORRVILLE TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 90.24	$ 90.00
Material				$ 90.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 108.00
OSBORN SUBSCRIBER				
No. E167, 1 position magneto switchboards, equipped for 100 lines, 10 cord circuits	Each	2	711.34	$ 1,423.00
Miscellaneous equipment	Lot	1	609.72	610.00
Material				$ 2,033.00
Labor, supervision and tool expense				249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,423.00
OSBORN TOLL				
In subscriber board				
No. 19A drop single mounted	Each	10	1.65	16.00
Jacks (239B)	"	10	.44	4.00
Factory wiring	"	10	.25	2.00
20 wire toll test panel and associated equipment	Lot	1	73.66	74.00
Material				$ 96.00
Labor, supervision and tool expense				12.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 117.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
OTTAWA TOLL				
ll wire toll test panel and associated equipment	Lot	1	$126.29	$ 126.00
terial				126.00
ber, supervision and tool expense				15.00
stallation material				1.00
pply expense				5.00
eight and cartage				1.00
ntingencies				1.00
Total				$ 149.00
PAINESVILLE SUBSCRIBER				
anel, 3 position, 2700 line				
sections, subscriber, K.S.S.	Each	1-2/3	$440.00	$ 733.00
le turning section	"	1	135.00	135.00
panel	"	1	60.00	60.00
scriber multiple, 9 panel	"	1,400	8.32	11,648.00
going trunks, 9 panel	"	30	1.7083	51.00
scriber line positions	"	5	36.65	183.00
scriber cord circuits	"	90	33.26	2,993.00
rposition trunks	"	15	6.6558	100.00
t alarm circuits	"	1	8.29	8.00
l, equipment in sections	Lot	1	53.64	54.00
distributing frame	"	1	192.00	192.00
y racks	"	1	489.60	490.00
racks	"	1	52.00	52.00
chief's desk	"	1	293.99	294.00
operator's desk	"	1	329.29	329.00
plant	"	1	2,397.99	2,398.00
and wire	"	1	763.23	763.00
llaneous items	"	1	278.36	278.00
l				$ 20,761.00
tion labor				7,662.00
tion material				311.00
Engineering				1,557.00
and cartage				208.00
ies				208.00
				$ 30,727.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PAINESVILLE TOLL				
In subscriber board.				
Toll switching trunks	Each	24	$ 35.3475	$ 848.00
Toll switching position	"	1	16.92	17.00
Subscriber multiple, 9 panel	"	500	1.14025	570.00
Outgoing trunks, 9 panel	"	10	.9765	10.00
No. 1, 5 panel, 2 position, low type toll sections	"	3	295.00	885.00
Cable turning section	"	1	105.00	105.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	90	9.501	855.00
Toll multiple (3 sects.)	"	60	4.468	268.00
Outgoing trunks (3 sects.)	"	40	1.928	77.00
Toll cord circuits	"	42	50.611	2,126.00
Toll line positions	"	6	44.551	267.00
Night alarm circuits	"	1	8.03	8.00
Supervisor's telephone circuits, 2 sections.	Lot	1	31.07	31.00
Recording trunks	Each	10	10.9311	109.00
Miscl. equipment in sections	Lot	1	226.29	226.00
Toll test panel and associated equipment	"	1	1,065.87	1,066.00
Intermediate frames	"	1	140.00	140.00
Coil racks	"	1	56.70	57.00
Fuse panel	"	1	151.14	151.00
Cable and wire	"	1	194.61	195.00
Miscellaneous equipment	"	1	225.98	226.00
Material				$ 8,287.00
Installation labor				3,066.00
Installation material				124.00
W.E.Co. Engineering				622.00
Freight and cartage				83.00
Contingencies				83.00
Total				$ 12,265.00

3 - CENTRAL OFFICE EQUIPMENT

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PATASKALA TOLL				
In subscriber board. Dialing circuit and associated equipment	Lot	1	$ 14.50	$ 14.00
Material				$ 14.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 17.00
PAULDING TOLL				
10 wire toll test panel and associated equipment	Lot	1	105.64	106.00
Material				$ 106.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 126.00
PERRY TOLL				
20 wire toll test panel and associated equipment	Lot	1	244.59	245.00
Material				$ 245.00
Labor, supervision and tool expense				30.00
Installation material				2.00
Supply expense				10.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 291.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PERRYSBURG SUBSCRIBER				
3,1 position magneto switchboards, equipped for 255 lines, 42 cord pairs. Am. Elec.	Lot	1	$ 1,813.92	$ 1,814.00
Miscellaneous equipment	Lot	1	777.39	777.00
Material				$ 2,591.00
Labor, supervision and tool expense				317.00
Installation material				26.00
Supply expense				103.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,089.00
PHILO TOLL				
21 wire toll test panel and associated equipment.	Lot	1	74.23	74.00
Material				$ 74.00
Labor, supervision and tool expense				9.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 89.00
PICKERINGTON SUBSCRIBER				
1 position magneto switchboard, equipped for 95 lines, 12 cord circuits - North	Each	1	675.77	676.00
Miscellaneous equipment	Lot	1	289.62	290.00
Material				$ 966.00
Labor, supervision and tool expense				118.00
Installation material				10.00
Supply expense				99.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,213.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PICKERINGTON TOLL				
30 wire toll test panel and associated equipment	Lot	1	$51.85	$ 52.00
Material				
Labor, supervision and tool expense				$ 52.00
Installation material				6.00
Supply expense				1.00
Freight and cartage				2.00
Contingencies				1.00
Total				1.00
				$ 63.00
PIQUA SUBSCRIBER				
No. 1D, 2 panel, 1 position sections	Each	5	155.00	775.00
No. 1D, 6 panel, 3 position sections	"	2	455.00	910.00
End panel	"	1	25.00	25.00
Cable turning section	"	1	80.00	80.00
Angle sections	"	3	55.00	165.00
Subscriber answering jacks	"	1,560	3.7875	5,908.00
Rural answering jacks	"	80	4.3575	349.00
Subscriber multiple, 6 panel	"	2,100	1.5776	3,313.00
Rural multiple (1)	"	100	.799	80.00
Outgoing trunks, 5 panel	"	60	2.145	129.00
Subscriber line positions	"	6	31.66	190.00
Rural positions	"	2	36.08	72.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Subscriber cord circuits	Each	96	20.7381	1,991.00
Rural cord circuits	"	40	42.046	1,682.00
Night alarm circuits	"	1	9.03	9.00
Supervisor's telephone circuits, 5 sections	Lot	1	9.25	9.00
Misc. equipment in sections	"	1	452.95	453.00
Repair desk	"	1	71.39	71.00
Type chief's desk	"	1	914.48	914.00
Signal box (cabinet)	"	1	28.30	28.00
Chief operator's desk	"	1	833.80	834.00
Main distributing frame	"	1	1,753.32	1,753.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PIQUA SUBSCRIBER (CONT'D)				
Relay racks	Lot	1	$82.31	$ 82.00
Fuse panel	"	1	103.31	103.00
Power plant	"	1	3,482.50	3,482.00
Cable and wire	"	1	3,808.47	3,808.00
Cable racks	"	1	200.00	200.00
Miscellaneous items	"	1	120.72	121.00
Material				$ 27,648.00
Installation labor				10,230.00
Installation material				415.00
W. E. Co. Engineering				2,074.00
Freight and cartage				276.00
Contingencies				276.00
Total				$ 40,919.00
PIQUA TOLL				
No. 1D, 6 panel, 3 position sections	Each	2	455.00	910.00
Toll answering jacks	"	60	7.43167	446.00
Subscriber multiple, 6 panel	"	2,100	.897	1,884.00
Rural multiple (2¢)	"	80	2.51625	201.00
Toll multiple (3)	"	40	5.11125	204.00
Outgoing trunks, 5 panel	"	60	1.22	73.00
Toll cord circuits	"	60	34.994	2,100.00
Toll line positions	"	6	44.2058	265.00
Night alarm circuits	"	1	10.35	10.00
Supervisor's telephone circuits, 2 sections	Lot	1	15.26	15.00
Recording trunks	Each	10	4.45067	45.00
Misel. equipment in sections	Lot	1	218.13	218.00
Toll test panel and associated equipment	"	1	825.37	825.00
Coil rack	"	1	141.08	141.00

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PIQUA TOLL (CONT'D)				
Cable and wire	Lot	1	$162.85	$ 163.00
Material				$ 7,500.00
Installation labor				2,775.00
Installation material				112.00
W. E. Co. Engineering				562.00
Freight and cartage				75.00
Contingencies				75.00
Total				$ 11,099.00
PITCHIN SUBSCRIBER				
No. E154, 1 position, magneto switchboard, equipped for 20 lines, 10 cord circuits	Each	1	178.27	178.00
Miscellaneous equipment	Lot	1	60.97	61.00
Material				$ 239.00
Labor, supervision and tool expense				29.00
Installation material				2.00
Supply expense				10.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 284.00
PITCHIN TOLL				
In subscriber board.				
No. 19C drops, single mounted	Each	2	$ 1.65	$ 3.00
No. 217 jacks	"	2	.42	1.00
Factory wiring	"	2	.25	-
Test box and associated equipment (test panel)	Lot	1	51.63	52.00
Material				$ 56.00
Labor, supervision and tool expense				7.00
Installation material				1.00
Supply expense				2.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 68.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PLAIN CITY TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 94.50	$ 94.00
Material				$ 94.00
Labor, supervision and tool expense				12.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 113.00
PLAINFIELD SUBSCRIBER				
1 position magneto switchboard, equipped for 30 lines, 10 cord circuits. K.S.S.	Each	1	213.40	$ 213.00
Miscellaneous equipment	Lot	1	91.46	91.00
Material				$ 304.00
Labor, supervision and tool expense				37.00
Installation material				3.00
Supply expense				12.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 362.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
POMEROY TOLL				
41 wire toll test panel and associated equipment	Lot	1	$732.23	$ 733.00
Material				$ 733.00
Labor, supervision and tool expense				90.00
Installation material				7.00
Supply expense				29.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 873.00
PORT CLINTON TOLL				
41 wire toll test panel and associated equipment	Lot	1	186.92	187.00
Material				$ 187.00
Labor, supervision and tool expense				23.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 223.00
PORT WASHINGTON SUBSCRIBER				
1 position magneto switchboard, equipped for 40 lines, 7 cord circuits. Dean	Each	1	284.55	285.00
Miscellaneous items	Lot	1	121.94	122.00
Material				$ 407.00
Labor, supervision and tool expense				50.00
Installation material				4.00
Supply Expense				16.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 485.00
PORT WASHINGTON TOLL				
[illegible] subscriber board.				
[illegible] jacks, Dean	Each	1	1.65	2.00
[illegible] drop. Dean	"	1	1.25	1.00
[illegible] drop mounting, Dean	"	1	1.00	1.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PORT WASHINGTON TOLL (CONT'D)				
In subscriber board, (cont'd):				
Factory wiring	Each	1	$ .29	$
Material				4.0
Labor, supervision and tool expense				
Installation material				
Supply expense				
Freight and cartage				
Contingencies				
Total				$ 4.
PORTSMOUTH TOLL				
41 wire toll test panel and associated equipment	Lot	1	1187.48	1,187.
40 wire toll test panel and associated equipment - North	"	1	201.17	201.
				$ 1,388.
Material				170.
Labor, supervision and tool expense				14.
Installation material				56.
Supply expense				14.
Freight and cartage				14.
Contingencies				$ 1,656.
Total				
PROSPECT TOLL				
20 wire toll test panel and associated equipment	"	1	97.50	98.
				$ 98.
Material				12.
Labor, supervision and tool expense				1.
Installation material				4.
Supply expense				1.
Freight and cartage				1.
Contingencies				$ 117.
Total				
RAVENNA SUBSCRIBER				
6 panel, 3 position, 3600 line sections, subscriber, North	Each	3	440.00	1,32
Cable turning section	"	1	135.00	13
End panel	"	1	60.00	6
Subscriber answering jacks	"	900	6.6875	6,01

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RAVENNA SUBSCRIBER (CONT'D)				
Rural answering jacks	Each	40	4.505	180.00
Subscriber multiple, 6 panel	"	1,000	2.8445	2,844.00
Outgoing trunks, 6 panel	"	30	2.6995	81.00
Subscriber line positions	"	5	38.8975	194.00
Rural position	"	1	43.1944	43.00
Subscriber cord circuits	"	60	31.63	1,898.00
Rural cord circuits	"	15	29.23	438.00
Night alarm circuits	"	1	12.07	12.00
Misel. equipment in sections	Lot	1	1045.41	1,045.00
Chief operator's desk	"	1	273.09	273.00
Wire chief's desk	"	1	352.47	352.00
Power plant	"	1	2708.86	2,708.00
Main distributing frame	"	1	2328.26	2,328.00
Intermediate frame	"	1	124.80	125.00
Relay racks	"	1	144.66	145.00
Cable racks	"	1	226.68	227.00
Cable and wire	"	1	1080.10	1,080.00
Miscellaneous items	"	1	37.74	38.00
Material				$21,545.00
Installation labor				7,972.00
Installation material				323.00
T. E. Co. Engineering				1,616.00
Freight and cartage				215.00
Contingencies				215.00
Total				$31,886.00
RAVENNA TOLL				
In subscriber board.				
Recording trunk multiple, 6 panel	Each	7	5.587	35.00
Toll answering jacks (night)	"	40	1.445	58.00
Toll switching trunks	"	21	43.4653	913.00
Toll switching positions	"	1	41.45	41.00
Toll rural trunks	"	10	.70	7.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RAVENNA TOLL (CONT'D)				
5 panel, 2 position, low type toll sections, K.S.S.	Each	2	$ 295.00	$ 590.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Equipment for above:				
40 - Toll multiple (2 sects.)				
40 - Toll answering jacks				
20 - Outgoing trunks (2 sects.)				
10 - Recording trunks				
48 - Toll cord circuits				
4 - Toll line positions				
1 - Night alarm circuit				
1 lot Miscl.Equipment in sections.				
Total equipment	Lot	1	5,055.57	5,056.00
Main distributing frame	"	1	46.51	47.00
Intermediate frame	"	1	112.48	112.00
Relay racks	"	1	22.50	22.00
Toll test panel and associated equipment	"	1	397.48	397.00
Miscellaneous items	"	1	20.88	21.00
Toll protectors	"	1	Included	-
Cable and wire	"	1	374.36	374.00
				$ 7,688.00
Material				2,900.00
Installation labor				118.00
Installation material				588.00
W. E. Co. Engineering				78.00
Freight and cartage				78.00
Contingencies				$ 11,500.00
Total				

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RAWSON TOLL				
Protectors Combined	Lot	2	$ 2.92	$ 6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00
REYNOLDSBURG SUBSCRIBER				
1 position magneto switchboards, equipped for 85 lines, 12 cord circuits. North	Each	2	604.64	1,209.00
Miscellaneous equipment	Lot	1	518.26	518.00
Material				$ 1,727.00
Labor, supervision and tool expense				212.00
Installation material				17.00
Supply expense				69.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,059.00
REYNOLDSBURG TOLL				
41 wire toll test panel and associated equipment	Lot	1	140.39	140.00
Material				$ 140.00
Labor, supervision and tool expense				17.00
Installation material				1.00
Supply expense				6.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 166.00
RIPLEY SUBSCRIBER				
No. 1151, 1 position magneto switchboards, equipped for 120 lines, 10 cord circuits	Each	3	711.34	2,134.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
RIPLEY SUBSCRIBER (CONT'D)				
No. E167, 1 position magneto switchboard, equipped for 10 cord circuits	Each	1	$ 216.00	$ 216.00
Miscellaneous equipment	Lot	1	914.58	915.00
Material				$ 3,265.00
Labor, supervision and tool expense				400.00
Installation material				33.00
Supply expense				131.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 3,895.00
RIPLEY TOLL				
In subscribor board.				
No. 19A drops	Each	15	1.65	25.00
Jacks (239B)	"	15	.44	7.00
No. 1 drop mountings	"	3	.75	2.00
Factory wiring	"	15	.25	4.00
41 wire toll test panel and associated equipment	Lot	1	294.62	295.00
Material				$ 333.00
Labor, supervision and tool expense				41.00
Installation material				3.00
Supply expense				13.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 396.00
RIDING SUN TOLL				
40 wire toll test panel and associated equipment	Lot	1	212.39	213.00
Material				$ 213.00
Labor, supervision and tool expense				26.00
Installation material				3.00
Supply expense				8.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 256.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ROCKFORD TOLL				
Protectors	Lot	1	$ 5.50	$ 6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00
ROGERS SUBSCRIBER				
1 position magneto switch-board, equipped for 60 lines, 10 cord circuits, K.S.S.	Each	1	426.80	427.00
Miscellaneous equipment	Lot	1	182.52	183.00
Material				$610.00
Labor, supervision and tool expense				75.00
Installation material				6.00
Supply expense				24.00
Freight and cartage				6.00
Contingencies				6.00
Total				$727.00
ROGERS TOLL				
In subscriber board.				
Combined drop-and-jack	Each	4	3.30	13.00
Material				$13.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$16.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ROSEVILLE SUBSCRIBER				
1 position magneto switchboards, equipped for 120 lines, 10 cord circuits. North	Each	2	$853.61	$ 1,707.00
Miscellaneous equipment	Lot	1	731.76	731.00
				$ 2,438.00
Material				200.00
Labor, supervision and tool expense				34.00
Installation material				98.00
Supply expense				24.00
Freight and cartage				34.00
Contingencies				$ 2,908.00
Total				
ROSEVILLE TOLL				
In subscriber board				
No. 7 jacks. North	Each	5	.42	2.00
No. 4 drops "	"	5	1.55	8.00
Drop mounting "	"	1	.60	1.00
Factory wiring	"	5	.25	1.00
40 wire toll test panel and associated equipment	Lot	1	147.88	148.00
				$ 160.00
Material				30.00
Labor, supervision and tool expense				5.00
Installation material				8.00
Supply expense				2.00
Freight and cartage				2.00
Contingencies				$ 207.00
Total				
ROSHVILLE TOLL				
20 wire toll test panel and associated equipment	Lot	1	92.82	93.00
				$ 93.00
Material				11.00
Labor, supervision and tool expense				2.00
Installation material				6.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				$ 114.00
Total				

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
CABINA TOLL				
12 wire toll test panel and associated equipment	Lot	1	673.50	$ 34.00
Material				$ 34.00
Labor, supervision and tool expense				4.00
Installation material				-
Supply expense				1,00
Freight and cartage				-
Contingencies				-
Total				$ 39.00
SALEM SUBSCRIBER				
No. 10, 2 panel, 1 position sections, subscriber	Each	7	155.00	1,085.00
Cable turning sections	"	2	128.30	257.00
Subscriber answering jacks	"	1,360	2.41	3,278.00
Toll answering jacks	"	60	6.1852	371.00
Subscriber multiple, 4 panel	"	1,400	2.13	2,982.00
Toll multiple (2)	"	60	1.22	73.00
Outgoing trunks, 4 panel	"	100	2.47	247.00
Subscriber line positions	"	5	16.55	83.00
Toll positions	"	2	19.71	39.00
Subscriber cord circuits	"	75	24.591	1,844.00
Toll cord circuits	"	30	41.974	1,259.00
Night alarm circuits	"	2	9.62	19.00
Misc. equipment in sections	Lot	1	271.06	271.00
Chief operator's desk	"	1	255.96	256.00
Main distributing frame	"	1	1,227.80	1,228.00
Intermediate frame	"	1	269.30	269.00
Power plant	"	1	2,512.90	2,513.00
Cable and wire	"	1	2,319.31	2,319.00
Misc. tools	"	1	200.00	200.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SALEM SUBSCRIBER (CONT'D)				
Miscellaneous items	Lot	1	302.74	$ 303.00
Material				$18,896.00
Installation labor				6,992.00
Installation material				285.00
N.E.Co. Engineering				1,417.00
Freight and cartage				189.00
Contingencies				169.00
Total				$27,966.00
SALEM TOLL				
No. 10, 2 panel, 1 position sections	Each	5	155.00	775.00
Toll answering jacks	"	80	5.35	428.00
Subscribers multiple, 4 panel	"	1,400	1.4855	2,080.00
Toll multiple (5 sects.)	"	80	3.1525	252.00
Outgoing trunks, 4 panel	"	40	1.61125	64.00
Recording trunks	"	10	9.344	93.00
Toll cord circuits	"	52	50.4268	2,622.00
Toll line positions	"	5	15.5675	78.00
Night alarm circuits	"	1	Included	-
Miscl. equipment in sections	Lot	1	193.60	194.00
Toll test panel and associated equipment	"	1	1,855.14	1,855.00
Relay racks	"	1	Included	-
Cable racks	"	1	"	-
Cable and wire	"	1	138.60	139.00
Miscellaneous items	"	1	8.54	9.00
Material				$ 8,569.00
Installation labor				3,178.00
Installation material				129.00
N. E. Co. Engineering				644.00
Freight and cartage				86.00
Contingencies				86.00
Total				$ 12,712.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SALINEVILLE SUBSCRIBER				
1 position magneto switchboard, equipped for 100 lines, 15 cord circuits, W. E.	Each	1	$711.34	$ 711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
SALINEVILLE TOLL				
In subscriber board.				
No. 19A drops	Each	4	1.60	6.00
No. 1 drop mtgs.	"	1	1.00	1.00
No. 141 jacks, 10 per strip	"	4	.55	2.00
Factory wiring	"	4	.25	1.00
Material				$ 10.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 11.00
SANDUSKY SUBSCRIBER				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	7	480.00	3,360.00
Cable turning section	"	1	313.75	314.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	3,280	3.49	11,447.00
Rural answering jacks	"	100	3.445	344.00
Subscriber multiple (6-2/3 socts.)	"	3,800	3.5793	13,601.00
Rural multiple (2 socts.)	"	100	1.076	108.00
Outgoing trunks (6-2/3 socts.)	"	80	5.115	409.00
Subscriber line positions	"	16	23.338	373.00
Rural positions	"	2	19.770	38.00
Subscriber cord circuits	"	304	36.186	11,001.00
Rural cord circuits	"	32	58.99	1,888.00
Trunks positions (1 position)	Lot	1	112.46	112.00

12310

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SANDUSKY SUBSCRIBER (CONT'D)				
Supervisor's telephone circuit, 2 divisions, 7 sections	Lot	1	$ 93.75	$ 94.00
Night alarm circuits	Each	2	8.29	17.00
Miscl. equipment in sections	Lot	1	2,274.61	2,275.00
Main distributing frame	"	1	624.00	624.00
Intermediate frame	"	1	448.00	448.00
Relay racks	"	1	380.16	380.00
Coil racks	"	1	386.40	386.00
Coil rack fuse panel	"	1	541.20	541.00
Cable racks	"	1	870.00	870.00
Wire chief's desk	"	1	836.78	837.00
Service observing desk	"	1	650.50	650.00
Chief operator's desk	"	1	704.63	705.00
Miscellaneous items	"	1	4001.22	4,001.00
Repair desk (trouble)	"	1	314.79	315.00
Power plant	"	1	9,146.75	9,147.00
Cable and wire	"	1	8,177.60	8,178.00
Material				$ 72,538.00
Installation labor				26,839.00
Installation material				1,066.00
W. E. Co. Engineering				5,440.00
Freight and cartage				725.00
Contingencies				725.00
Total				$107,333.00
SANDUSKY TOLL				
In subscriber board.				
Toll switching trunks	Each	36	30.916	1,113.00
Toll switching positions	"	1	17.92	18.00
Subscribor multiple (1/3 sect.)	"	1,300	.446	580.00
Outgoing trunks (1/3 sect.)	"	30	.4441	13.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SANDUSKY TOLL (CONT'D)				
No. 1, 5 panel, 2 position, low type toll sections	Each	6	$ 295.00	$ 1,770.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	60	9.341	560.00
Toll multiple (6 sects.)	"	60	9.44	566.00
Outgoing trunks (6 sects.)	"	80	3.37117	270.00
Recording trunks	"	20	22.339	447.00
Toll cord circuits	"	126	45.14577	5,688.00
Toll line positions	"	12	49.69	596.00
Interposition trunks	"	10	8.143	81.00
Night alarm circuits	"	1	7.77	8.00
Miscl. equipment in sections	Lot	1	804.18	804.00
Supervisor's stands	"	1	108.88	109.00
Intermediate frame	"	1	208.00	208.00
Relay racks	"	1	31.68	32.00
Coil racks	"	1	56.70	57.00
Toll test panel and associated equipment	"	1	2,967.58	2,968.00
Cable and wire	"	1	2,228.12	2,228.00
Miscellaneous items	"	1	Included	-
Material				$ 18,281.00
Installation labor				6,764.00
Installation material				274.00
T. E. Co. Engineering				1,371.00
Freight and cartage				183.00
Contingencies				183.00
Total				$ 27,056.00
SEID TOLL				
10 wire toll test panel and associated equipment	Lot	1	125.71	126.00
Material				$ 126.00
Labor, supervision and tool expense				15.00
Installation material				1.00
[illegible]				5.00
[illegible] cartage				1.00
[illegible]				1.00
				$ 149.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SEBRING SUBSCRIBER				
No. E167, 1 position magneto switchboards, equipped for 100 lines, 10 cord circuits	Each	2	$ 711.34	$ 1,423.00
No. E167, 1 position, magneto switchboard, equipped for 50 lines, 10 cord circuits	"	1	355.67	356.00
Miscellaneous equipment	Lot	1	762.15	762.00
				$ 2,541.00
Material				311.00
Labor, supervision and tool expense				25.00
Installation material				102.00
Supply expense				25.00
Freight and cartage				25.00
Contingencies				
Total				$ 3,029.00
SEBRING TOLL				
In subscriber board.				
No. 19A drops	Each	12	1.65	20.00
No. 2 drop mountings	"	3	1.05	3.00
Jacks (220C)	"	12	.42	5.00
Factory wiring	"	12	.25	3.00
Toll test panel and associated equipment	Lot	1	118.18	118.00
				$ 149.00
Material				18.00
Labor, supervision and tool expense				1.00
Installation material				6.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				
Total				$ 176.00
SEDALIA SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SEDALIA SUBSCRIBER (CONT'D)				
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
SHAWNEE TOLL				
40 wire toll test panel and associated equipment	Lot	1	$ 268.99	269.00
Material				$ 269.00
Labor, supervision and tool expense				33.00
Installation material				3.00
Supply expense				11.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 322.00
SHELBY TOLL				
No. 1 toll test panel and associated equipment	Lot	1	814.29	814.00
Material				$ 814.00
Labor, supervision and tool expense				100.00
Installation material				8.00
Supply expense				33.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 971.00
SIDNEY TOLL				
No. 1 toll test panel and associated equipment	Lot	1	345.83	346.00
Material				$ 346.00
Labor, supervision and tool expense				42.00
Installation material				3.00
Supply expense				14.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 411.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SOMERTON TOLL				
20 wire toll test panel and associated equipment	Lot	1	$83.28	$ 83.00
Material				$ 83.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 99.00
SOUTH CHARLESTON SUBSCRIBER				
3 position magneto switchboard, equipped for 350 lines, 38 cord circuits (Monarch)	Each	1	2,489.69	2,490.00
Miscellaneous equipment	Lot	1	1,067.01	1,067.00
Material				$ 3,557.00
Labor, supervision and tool expense				436.00
Installation material				36.00
Supply expense				142.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 4,243.00
SOUTH CHARLESTON TOLL				
41 wire toll test panel and associated equipment	Lot	1	136.13	136.00
Material				$ 136.00
Labor, supervision and tool expense				17.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 161.00
SOUTH EUCLID SUBSCRIBER				
No. 102 modified P.B.X. switchboard	Each	2	135.92	
Subscriber answering jacks	"	130	2.145	
Subscriber line positions	"	2	20.05	
Subscriber cord circuits	"	21	11.55	
Night alarm circuits	"	1	4.93	
Miscl. equipment in sections	Lot	1	3.40	

d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SOUTH EUCLID SUBSCRIBER (CONT'D)				
stributing frame	Lot	1	$68.00	$ 68.00
ver plant	"	1	765.79	766.00
ble and wire	"	1	46.05	46.00
scellaneous items	"	1	4.10	4.00
terial				$ 1,726.00
bor,supervision and tool expense				211.00
stallation material				17.00
pply expense				69.00
ight and cartage				17.00
ntingencies				17.00
Total				$ 2,057.00
SOUTH EUCLID TOLL				
In subscriber board				
ll cord circuits	Each	5	14.866	74.00
ll answering jacks	"	10	2.53	25.00
ll test panel and associated equipment	Lot	1	140.30	140.00
terial				$ 239.00
bor,supervision and tool expense				29.00
stallation material				2.00
pply expense				10.00
ight and cartage				2.00
ntingencies				2.00
Total				$ 284.00
SOUTH SOLON SUBSCRIBER				
dition magneto switchboard, quipped for 75 lines, 10 ord circuits. Dean	Each	1	543.51	544.00
scellaneous equipment	Lot	1	228.65	229.00
tal				$ 773.00
supervision and tool expense				95.00
tion material				8.00
pense				31.00
and cartage				8.00
ies				8.00
				$ 923.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPENCERVILLE TOLL				
Protectors	Lot	1	$ 5.50	$ 6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00
SPRINGFIELD SUBSCRIBER				
Main Office				
No. 1, 7 panel, 3 position, 4900 line sections, subscriber	Each	10	476.00	4,760.00
No. 1, 7 panel, 3 position, 5600 line sections, subscriber	"	1	476.00	476.00
End panels	"	1	80.00	80.00
Angle sections	"	3	60.00	180.00
Subscriber answering jacks	"	4,620	3.49	16,124.00
Rural answering jacks	"	120	3.455	4.15
Subscriber multiple, 7 panel	"	4,900	5.9059	28,939.00
Rural multiple (2 sects.)	"	120	1.072	129.00
Outgoing trunks, 5 panel	"	200	8.444	1,689.00
Subscriber line positions	"	28	23.332	653.00
Rural positions	"	4	18.77	75.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Subscriber cord circuits	Each	476	36.186	17,225.00
Rural cord circuits	"	61	58.99	3,598.00
Incoming r.d. trunks	"	40	4.155	166.00
Supervisor's telephone circuit, 2 divisions, 11 sections	Lot	1	262.76	263.00
Night alarm circuits	Each	3	8.29	25.00
Misc. equipment in sections	Lot	1	517.00	517.00
No. 1, 5 panel, 2 position, 8000 line sections, trunk	Each	3	385.00	1,155.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple (2½ Sects.)	"	4,900	1.3426	6,579.00
Outgoing trunks (2½ sects.)	"	20	1.9091	38.00
Incoming switching trunks	"	180	24.2755	4,370.00
Subscriber switching positions	"	4	28.1111	113.00
Trouble positions (1 position)	Lot	1	112.46	[illegible]

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRINGFIELD SUBSCRIBER (CONT'D)				
Main Office (Cont'd)				
Night alarm circuits	Each	1	$8.29	$ 8.00
Supervisor's telephone circuits, 1 division, 3 sections	Lot	1	80.43	80.00
Misel. equipment in sections	"	1	515.00	515.00
Main distributing frame	"	1	948.00	948.00
Intermediate frame	"	1	828.00	828.00
Relay racks	"	1	444.80	445.00
Coil racks	"	1	126.00	126.00
Coil rack fuse panels	"	1	215.04	215.00
Generator fuse panels	"	1	9.60	10.00
Cable racks	"	1	436.20	436.00
Chief operator's desk	"	1	462.68	463.00
Wire chief's desk	"	1	966.69	967.00
Trouble desk (repair)	"	1	124.51	125.00
Power plant	"	1	6,133.49	6,133.00
Cable and wire	"	1	16,891.78	16,892.00
Miscellaneous items	"	1	1,490.28	1,490.00
Material				$117,688.00
Installation labor				43,545.00
Installation material				1,765.00
I. T. Co. Engineering	"			8,827.00
Freight and cartage				1,177.00
Contingencies				1,177.00
Total				$174,179.00
Exchange Office				
[illegible] 3 position, 4800 line [illegible], subscriber. Sterling	Each	9	440.00	3,960.00
[illegible]ling section	"	1	135.00	135.00
	"	1	60.00	60.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRINGFIELD SUBSCRIBER (CONT'D				
Center Office (Cont'd)				
Subscriber answering jacks	Each	2,990	$ 6.6875	$ 19,996.00
Subscriber multiple, 6 panel	"	2,900	8.5335	24,747.00
Outgoing trunks, 6 panel	"	200	8.0985	1,620.00
Subscriber line positions	"	25	38.8975	972.00
Subscriber cord circuits	"	375	31.63	11,861.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Angle sections (framework)	Each	6	60.00	360.00
Night alarm circuits	"	1	11.11	11.00
Supervisor's telephone circuits, 2 division, 9 section	Lot	1	223.00	223.00
Miscl. equipment in sections	"	1	216.00	216.00
No. 1, 8 panel, 2 position, 13600 line sections, trunk	Each	1	465.00	465.00
No. 1, 6 panel, 2 position, 9600 line sections, trunk	"	2	435.00	870.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple (2½ sects.)	"	2,600	1.31725	3,425.00
Outgoing trunks (2½ sects.)	"	20	1.9191	38.00
Incoming switching trunks	"	136	24.2755	3,301.00
Subscriber switching positions	"	3	28.1111	84.00
Night alarm circuits	"	1	8.29	8.00
Supervisor's telephone circuits, 1 division, 3 section	Lot	1	80.43	80.00
Miscel. equipment in sections	"	1	200.00	200.00
5 panel, 3 position, 480 line section, rural	Each	1	394.00	394.00
Cable turning section	"	1	80.00	80.00
End panel	"	1	60.00	60.00
Rural answering jacks	"	60	4.505	270.00
Rural multiple (1)	"	40	1.076	43.00
Rural positions	"	3	43.1944	130.00
Rural cord circuits	"	48	58.99	2,832.00
Incoming r.d. trunks	"	20	4.155	83.00
Night alarm circuits	"	1	11.11	11.00
Miscl. equipment in sections	Lot	1	10.00	10.00
Chief operator's desk	"	1	192.01	192.00
Wire chief's desk	"	1	160.69	161.00
Trouble clerk's desk	"	1	86.77	87.00

3 - CENTRAL OFFICE EQUIPMENT

3-d - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRINGFIELD SUBSCRIBER (CONT'D) Center Office (Cont'd)				
Information desk	Lot	1	$73.94	$ 74.00
Main distributing frame	"	1	906.75	907.00
Intermediate frame	"	1	1,677.65	1,678.00
Relay racks	"	1	1,122.57	1,123.00
Power plant	"	1	6,541.83	6,542.00
Cable and wire	"	1	6,283.15	6,283.00
Miscellaneous items	"	1	151.20	151.00
Material				$ 94,070.00
Installation labor				34,806.00
Installation material				1,411.00
W. E. Co. Engineering				7,055.00
Freight and cartage				941.00
Contingencies				941.00
Total				$ 139,224.00
SPRINGFIELD TOLL				
Main Office				
In subscriber board.				
Toll switching trunks "B"	Each	40	30.916	1,237.00
Toll switching position "B"	"	1	17.92	18.00
Subscriber multiple "B"	"	2,500	.446	1,115.00
Outgoing trunks "B"	"	10	.4441	4.00
Toll switching trunks "A"	"	6	28.364	170.00
Toll board				
No. 11, 4 position, 2 sided,				
Toll sections	"	3	150.00	450.00
Position recording section	"	1	75.00	75.00
Answering jacks	"	80	9.16375	733.00
Toll multiple (6)	"	60	13.103	786.00
Outgoing trunks (6)	"	80	2.867	229.00
Toll trunks	"	20	7.387	148.00
Toll cord circuits	"	64	24.966	1,598.00
Outgoing cord circuits	"	6	7.573	45.00
Toll positions	"	12	29.47	354.00
Trunk positions	"	2	21.02	42.00
Ringing circuits	"	1	26.15	26.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRINGFIELD TOLL (CONT'D)				
Main Office (Cont'd)				
Toll board (Cont'd)				
Ticket carrier	Lot	1	$175.00	$ 175.00
Miscl. equipment in sections	"	1	475.80	476.00
Toll test panel and associated equipment	"	1	4,067.92	4,068.00
Cable and wire	"	1	847.76	848.00
Material				$ 12,597.00
Installation labor				4,661.00
Installation material				189.00
W. E. Co. Engineering				945.00
Freight and cartage				126.00
Contingencies				126.00
Total				$ 18,644.00
Center Office				
In subscriber board.				
Toll switching trunks	Each	30	30.916	927.00
Toll switching positions	"	1	17.92	18.00
Subscriber multiple (¼ sect.)	"	1,300	.446	580.00
Outgoing trunks (¼ sect.)	"	10	.4441	4.00
Toll test panel (North) and associated equipment	Lot	1	476.91	477.00
Terminal cabinet	"	1	65.50	66.00
Cable and wire	"	1	11.62	12.00
Material				$ 2,084.00
Installation labor				771.00
Installation material				31.00
W. E. Co. Engineering				156.00
Freight and cartage				21.00
Contingencies				21.00
Total				$ 3,084.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPRING VALLEY SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 80 lines, 10 cord circuits	Each	1	$569.07	$ 569.00
Miscellaneous equipment	Lot	1	245.89	244.00
Material				$ 813.00
Labor, supervision and tool expense				100.00
Installation material				8.00
Supply expense				33.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 970.00
ST. CLAIRSVILLE SUBSCRIBER				
No. 10, 2 panel, 1 position sections, subscriber	Each	3	155.00	465.00
Cable turning sections	"	2	128.30	257.00
Subscribor answering jack	"	300	2.41	723.00
Rural answering jacks	"	40	6.1825	247.00
Subscriber multiple, 4 panel	"	300	1.525	458.00
Outgoing trunks, 4 panel	"	100	1.9114	191.00
Subscriber line positions	"	2	16.55	33.00
Rural positions	"	1	19.71	20.00
Subscriber cord circuits	"	30	24.591	738.00
Rural cord circuits	"	15	41.974	630.00
Supervisor's telephone circuits, 1 division, 3 sections	Lot	1	28.47	28.00
Night alarm circuits	Each	1	9.52	10.00
Misc. equipment in sections	Lot	1	138.12	138.00
Fire chief's desk	"	1	394.15	394.00
Fuse rack (protectors)	"	1	329.28	329.00
Main distributing frame	"	1	139.73	140.00
Relay racks	"	1	24.00	24.00
Power plant	"	1	1,519.46	1,519.00
Cable racks	"	1	133.76	134.00
Cable and wire	"	1	621.09	621.00

12322

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ST. CLAIRSVILLE SUBSCRIBER (CONT'D)				
Miscellaneous items	Lot	1	$354.67	$ 355.00
Material				$ 7,454.00
Installation labor				2,758.00
Installation material				112.00
W. E. Co. Engineering				559.00
Freight and cartage				75.00
Contingencies				75.00
Total				$ 11,033.00
ST. CLAIRSVILLE TOLL				
No. 10, 2 panel, 1 position sections	Each	1	155.00	155.00
Toll answering jacks	"	50	5.35	268.00
Subscribor multiple (1)	"	200	.6445	129.00
Outgoing trunk (1)	"	40	.6445	26.00
Recording trunks	"	10	9.344	93.00
Toll cord circuits	"	10	50.4268	504.00
Toll line positions	"	1	15.5675	16.00
Miscl. equipment in sections	Lot	1	46.04	46.00
Toll test panel and associated equipment	"	1	432.23	432.00
Cable and wire	"	1	Included	-
Material				$ 1,669.00
Installation labor				618.00
Installation material				25.00
W. E. Co. Engineering				125.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,471.00
ST. MARYS TOLL				
40 wire toll test panel and associated equipment	Lot	1	107.89	108.00
Material				$ 108.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 128.00

4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ST. PARIS TOLL				
wire toll test panel and associated equipment	Lot	1	$68.85	$ 69.00
terial				$ 69.00
bor, supervision and tool expense				8.00
stallation material				1.00
pply expense				3.00
eight and cartage				1.00
ntingencies				1.00
Total				$ 83.00
STEUBENVILLE SUBSCRIBER				
1, 7 panel, 3 position, 5600				
line sections, subscriber	Each	7	476.00	3,332.00
le turning section	"	1	135.00	135.00
panel	"	1	68.00	68.00
scriber answering jacks	"	2,480	3.3364	8,274.00
al answering jacks	"	20	5.3364	107.00
scriber multiple (5-2/3 sects.)	"	2,500	3.1613	7,903.00
al multiple (2 sects.)	"	20	2.2755	46.00
going trunks (5-2/3 sects.)	"	80	2.5871	207.00
scriber line positions	"	14	23.332	327.00
al positions	"	2	43.1944	86.00
scriber cord circuits	"	236	21.686	5,118.00
al cord circuits	"	30	43.6813	1,310.00
ble positions (1 position)	Lot	1	112.46	112.00
rvisor's telephone circuits, division, 7 sections	"	1	55.78	56.00
t alarm circuits	Each	1	8.79	9.00
l. equipment in sections	Lot	1	602.26	602.00
sent meter cabinet	"	1	177.78	178.00
f operator's desk	"	1	177.67	178.00
chief's desk (32.98% charged subscribor)	"	1	2,658.28	2,658.00
ation desk	"	1	735.86	736.00
distributing frame	"	1	2,866.53	2,867.00
diato frame	"	1	440.00	440.00
ent	"	1	7,499.01	7,499.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STEUBENVILLE SUBSCRIBER (CONT'D)				
Coil racks	Lot	1	$336.00	$ 336.00
Coil rack fuse panel	"	1	734.24	734.00
Relay racks	"	1	356.16	356.00
Cable racks	"	1	694.13	694.00
Cable and wire	"	1	5,720.02	5,720.00
Miscellaneous items	"	1	301.31	301.00
Material				$ 50,389.00
Installation labor				18,644.00
Installation material				756.00
W. E. Co. Engineering				3,779.00
Freight and cartage				504.00
Contingencies				504.00
Total				$ 74,576.00
STEUBENVILLE TOLL				
In subscriber board.				
Toll multiple (1 sect.)	Each	140	1.805	253.00
Recording trunk multiple (1)	"	20	1.335	27.00
Toll switching trunks	"	38	30.916	1,175.00
Toll switching positions	"	1	17.92	18.00
Toll cord circuits	"	45	25.4203	1,144.00
Toll line positions	"	3	49.69	149.00
Subscriber multiple (1-1/3 sect.)	"	2,500	.446	1,115.00
Rural multiple (2)	"	20	1.072	21.00
Outgoing trunks (1-1/3 sects.)	"	80	.4441	36.00
Miscl. equipment in sections	Lot	1	Included	-
No. 1, 5 panel, 2 position, low type toll sections	Each	7	295.00	2,065.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	160	9.341	1,495.00
Toll multiple (7 sects.)	"	140	11.6605	1,631.00
Outgoing trunks (7 sects.)	"	60	3.521	211.00
Recording trunks - with keys	"	20	14.949	299.00
Record. trunks - no keys	"	10	14.399	144.00
Toll cord circuits	"	140	25.4203	3,559.00
Recording cord circuits	"	16	18.315	293.00
Toll line positions	"	12	49.69	596.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STEUBENVILLE TOLL (CONT'D)				
Toll recording positions	Each	2	$ 25.50	$ 51.00
Night alarm circuits	"	1	7.77	8.00
Supervisor's telephone circuits, 1 division, 7 sections	Lot	1	54.18	54.00
Misc. equipment in sections	"	1	240.00	240.00
Toll test panel and associated equipment	"	1	3,811.40	3,811.00
Portable observing desk	"	1	40.54	41.00
Morse alarm panel (box)	"	1	13.58	14.00
Cable and wire	"	1	1,131.87	1,132.00
Miscellaneous	"	1	12.01	12.00
Material				
Installation labor				$ 21,392.00
Installation material				7,915.00
T. E. Engineering				321.00
Freight and cartage				1,604.00
Contingencies				214.00
Total				214.00
				$ 31,660.00
STRONGVILLE SUBSCRIBER				
2 position magneto switchboard, equipped for 90 lines, 20 toll circuits. K.S.S.	Each	1	640.21	640.00
Miscellaneous equipment	Lot	1	274.37	274.00
Material				
Labor, supervision and tool expense				$ 914.00
Installation material				112.00
Travel expense				9.00
Freight and cartage				37.00
Contingencies				9.00
Total				9.00
				$ 1,090.00
STRONGVILLE TOLL				
Subscriber board				
Drops. K.S.S.	Each	15	2.05	31.00
Drop mounting. K.S.S.	"	2	2.00	4.00
Blocks, K.S.S.	"	15	1.00	15.00
Wiring	"	15	.25	4.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STRONGVILLE TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$200.14	$ 200.00
				$ 254.00
Material				31.00
Labor, supervision and tool expense				3.00
Installation material				10.00
Supply expense				3.00
Freight and cartage				3.00
Contingencies				
Total				$ 304.00
SUGAR GROVE TOLL				
10 wire toll test panel and associated equipment	Lot	1	69.53	70.00
				$ 70.00
Material				9.00
Labor, supervision and tool expense				1.00
Installation material				3.00
Supply expense				1.00
Freight and cartage				1.00
Contingencies				
Total				$ 85.00
SUNBURY TOLL				
41 wire toll test panel and associated equipment	Lot	1	150.32	150.00
				$ 150.00
Material				18.00
Labor, supervision and tool expense				2.00
Installation material				6.00
Supply expense				2.00
Freight and cartage				2.00
Contingencies				
Total				$ 180.00
SHANTON TOLL				
Repeating coils and associated equipment	Lot	1	16.25	16.00

12847

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BRANTON TOLL (CONT'D)				
Material				$ 16.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 19.00
SYLVANIA TOLL				
Repeating coils and associated equipment	Lot	1	$14.05	14.00
Material				$ 14.00
Labor, supervision and tool expense				2.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 17.00
TERRE HAUTE TOLL				
Jack box (test panel) and associated equipment	Lot	1	33.83	34.00
Material				$ 34.00
Labor, supervision and tool expense				4.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 39.00
THORNVILLE SUBSCRIBER				
1 - 1 position magneto switchboards, equipped for 150 lines, 31 cord circuits. North	Lot	1	1,067.01	1,067.00
Miscellaneous equipment	"	1	457.29	457.00
Material				$ 1,524.00
Labor, supervision and tool expense				187.00
Installation material				15.00
Supply expense				61.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 1,817.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
THORNVILLE TOLL				
In subscriber board.	Each	5	$ .75	$ 4.00
Jacks - North	"	5	1.65	8.00
No. 4 drops - North	"	1	1.00	1.00
Drop mounting-North	"	5	.25	1.00
Factory wiring				
				$ 14.00
Material				2.00
Labor, supervision and tool expense				-
Installation material				1.00
Supply expense				-
Freight and cartage				-
Contingencies				
Total				$ 17.00
THURSTON TOLL				
13 wire toll test panel and associated equipment	Lot	1	36.70	37.00
				$ 37.00
Material				5.00
Labor, supervision and tool expense				-
Installation material				1.00
Supply expense				-
Freight and cartage				-
Contingencies				
Total				$ 43.00
TIFFIN TOLL				
40 wire toll test panel and associated equipment	Lot	1	265.75	266.00
				$ 266.00
Material				33.00
Labor, supervision and tool expense				2.00
Installation material				11.00
Supply expense				2.00
Freight and cartage				2.00
Contingencies				
Total				$ 316.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER				
Adams Office				
No. 1, 7 panel, 3 position, 5600 line sections, subscriber	Each	15	$476.00	$ 7,140.00
Cable turning section	"	1	135.00	135.00
End panel	"	3	80.00	240.00
Subscriber answering jacks	"	6,890	3.49	24,046.00
Subscriber multiple, 7 panel	"	5,600	8.0535	45,100.00
Outgoing trunks, 5 panel	"	520	11.5146	5,988.00
Subscriber line positions	"	44	23.332	1,027.00
Subscribers cord circuit	"	748	36.186	27,067.00
Trouble positions (1 position)	Lot	1	112.46	112.00
Night alarm circuits	Each	5	8.29	41.00
Supervisor's telephone circuits, 5 divisions, 15 sections	Lot	1	402.15	402.00
Long lines supervisory equipment	"	1	1,332.00	1,332.00
Misel. equipment in sections	"	1	1,003.35	1,003.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	7	465.00	3,255.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	80.00	80.00
Subscriber multiple, 7 panel	"	9,300	3.7583	34,952.00
Outgoing trunks, 5 panel	"	60	5.37348	322.00
Incoming switching trunks	"	492	24.2755	11,944.00
Subscriber switching positions	"	13	28.111	365.00
Trouble positions (1 position)	Lot	1	546.87	547.00
Night alarm circuits	Each	2	8.29	17.00
Supervisor's telephone circuits, 2 divisions, 7 sections	Lot	1	182.24	182.00
Misel. equipment in sections	"	1	1,361.11	1,361.00
Power plant	"	1	8,476.67	8,477.00
Cable and wire	"	1	37,559.71	37,560.00
Main distributing frame	"	1	1,749.60	1,750.00
Intermediate frames	"	1	1,024.00	1,024.00
Relay racks	"	1	802.24	802.00
Relay racks	"	1	428.40	428.00
Trunk fuse panels	"	1	1,305.60	1,306.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Adams Office (Cont'd)				
Cable chute	Lot	1	$ 600.00	$ 600.00
Cable racks	"	1	937.00	937.00
Miscl. equipment, frames and racks	"	1	2,689.18	2,689.00
Wire chief's desk	"	1	1,058.84	1,059.00
Bridge desk (testing)	"	1	215.62	216.00
Trouble desk (repair)	"	1	380.30	380.00
Chief operator's desk	"	1	209.74	210.00
Information desk	"	1	895.85	896.00
Service observing desk	"	1	1,244.26	1,244.00
				$ 226,371.00
Material				83,757.00
Installation labor				3,396.00
Installation material				16,978.00
W. E. Co. Engineering				2,264.00
Freight and Cartage				2,264.00
Contingencies				
Total				$ 335,030.00
Wallbridge Office				
8 panel, 3 position, 4800 line sections, subscriber. K.S.S.	Each	5	475.00	2,375.00
Cable turning section	"	1	80.00	80.00
Angle sections	"	3	60.00	180.00
Subscriber answering jacks	"	2,640	7.0475	18,605.00
Rural answering jacks	"	40	6.765	271.00
Subscriber multiple,8 panel	"	2,800	2.523	7,064.00
Outgoing trunks, 6 panel	"	230	4.536	1,043.00
Subscriber line positions	"	13	77.668	1,010.00
Rural positions	"	1	48.17	48.00
Subscriber cord circuits	"	195	66.29	12,927.00
Rural cord circuits	"	15	55.46	832.00
Night alarm circuits	"	1	11.11	11.00
Peg count meter cabinet	"	1	42.00	42.00
Trouble positions (1 position)	Lot	1	112.46	113.00
Special line circuits	Each	10	7.0475	70.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D) Bellbridge Office (Cont'd)				
Multiple marking trunks	Each	10	$16.217	$ 162.00
Supervisor's telephone circuits, 5 sections	Lot	1	101.90	102.00
Misc. equipment in sections	"	1	690.16	690.00
6 panel, 2 position, 4800 line sections, trunk. K.S.S.	Each	3	410.00	1,230.00
Cable turning section	"	1	80.00	80.00
Subscriber multiple (2-2/13 sects.)	"	2,800	1.2016	3,364.00
Outgoing trunks (2 sects.)	"	30	1.984	60.00
Incoming switching trunks	"	50	35.26	1,763.00
Subscriber switching positions	"	5	44.11	220.00
Night alarm circuits	"	1	11.11	11.00
Supervisor's telephone circuits, 3 sections	Lot	1	61.14	61.00
Misc. equipment in sections		1	709.96	710.00
Wire chief's desk	"	1	859.44	859.00
Test bell equipment	"	1	23.82	24.00
Chief operator's desk	"	1	478.75	479.00
Test cabinet	"	1	52.80	53.00
Main distributing frame	"	1	4,021.59	4,022.00
P.B.X. generator panel	"	1	9.28	9.00
Intermediate frame	"	1	384.83	385.00
Relay racks	"	1	256.11	256.00
[illegible] panel	"	1	457.17	457.00
[illegible] plant	"	1	7,587.45	7,587.00
[illegible] racks	"	1	366.25	366.00
[illegible] and wire	"	1	6,842.16	6,842.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D) Wallbridge Office (Cont'd)				
Miscellaneous items	Lot	1	$172.97	$ 173.00
Material				$ 74,635.00
Installation labor				27,615.00
Installation material				1,120.00
W. E. Co. Engineering				5,598.00
Freight and cartage				746.00
Contingencies				746.00
Total				$ 110,460.00
Collingwood Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	7	489.00	3,423.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	3,640	4.065	14,797.00
Subscriber multiple, 8 panel	"	5,400	3.73725	20,181.00
Outgoing trunks, 6 panel	"	280	5.17742	1,450.00
Subscriber line positions	"	20	35.818	716.00
Subscriber cord circuits	"	340	22.99	7,817.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	2	8.06	16.00
Supervisor's telephone circuits, 2 divisions, 7 sections	Lot	1	88.74	89.00
Miscl. equipment in sections	"	1	1,377.38	1,377.00
No. 1, 6 panel, 2 position, 9600 line sections, trunk	Each	5	422.80	2,114.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Angle sections	"	2	95.00	190.00
Subscriber multiple (4½ sects.)	"	5,400	1.868875	10,092.00
Outgoing trunks, (4½ sects.)	"	30	2.67325	80.00
Incoming switching trunks	"	277	24.40	6,759.00
Subscriber switching positions	"	7	17.92	125.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	1	8.06	8.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	54.18	54.00
Miscl. equipment in sections	"	1	635.30	635.00
Power plant	"	1	10,009.48	10,009.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Collingwood Office (Cont'd)				
Cable and wire	Lot	1	$16,264.07	$ 16,264.00
Main distributing frame	"	1	1,008.00	1,008.00
Intermediate frame	"	1	1,066.00	1,066.00
Relay racks	"	1	720.00	720.00
Coil racks	"	1	262.08	262.00
Coil rack fuse panels	"	1	1,459.75	1,460.00
Cable racks	"	1	347.80	348.00
Misc. Equipment, frames and racks	"	1	1,580.79	1,581.00
Fire chief's desk	"	1	890.91	891.00
Information desk	"	1	2,107.06	2,107.00
Long lines supervisory equipment	"	1	Included	-
Material				$ 106,543.00
Installation labor				39,421.00
Installation material				1,598.00
T. T. Co. Engineering				7,991.00
Freight and cartage				1,065.00
Contingencies				1,065.00
Total				$ 157,683.00
Main - Madison Office				
Panel, 3 position, 12600 line sections, sub. and trunk.				
Sterling	Each	28	510.47	14,293.00
Cable turning section	"	1	135.00	135.00
Key panel	"	1	68.00	68.00
Subscriber answering jacks	"	8,400	4.842	40,673.00
Subscriber multiple, 7 panel	"	8,400	11.90	99,960.00
Incoming trunks (24 sects.)	"	250	16.811	4,203.00
Outgoing trunks (4 sects.)	"	225	1.7776	400.00
Incoming switching trunks	"	332	59.83	19,864.00
Subscriber line positions	"	65	51.64	3,357.00
Subscriber switching positions	"	16	87.75	1,404.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Main-Madison Office (Cont'd)				
Subscriber cord circuits	Each	975	$22.17	$ 21,616.00
Trouble position (1 position)	Lot	1	566.07	566.00
Incoming r.d. trunks	Each	20	14.296	286.00
Supervisor's telephone circuit, 9 division, 28 sections	Lot	1	640.45	640.00
Night alarm circuits	Each	3	12.40	37.00
Miscl. equipment in sections	Lot	1	5,716.26	5,716.00
Chief operator's desk	"	1	538.37	538.00
Information desk	"	1	507.47	507.00
Trouble clerk's desk	"	1	175.08	175.00
Chief inspector's desk	"	1	140.39	140.00
Wire chief's desk	"	1	796.86	797.00
Main distributing frame	"	1	10,333.59	10,334.00
Relay racks	"	1	704.85	705.00
Condenser and coil racks	"	1	48.00	48.00
Power plant	"	1	17,172.86	17,173.00
Cable racks	"	1	1,237.00	1,237.00
Cable and wire	"	1	27,803.24	27,803.00
Miscellaneous items	"	1	986.61	987.00
				$ 273,663.00
Material				101,259.00
Installation labor				4,109.00
Installation material				20,525.00
W. E. Co. Engineering				2,737.00
Freight and cartage				2,737.00
Contingencies				$ 405,031.00
Total				
Edgewater Office				
6 panel, 2 position, 240 line section, subs.and trunk, S.-C	Each	1	240.00	240.00
Subscriber answering jacks	"	200	4.46	892.00
Subscriber line positions	"	2	22.93	46.00
Subscriber cord circuits	"	32	15.75	504.00

1 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Edgewater Office (Cont'd)				
ay r.d. trunks	Each	30	$11.32	$ 340.00
ght alarm circuits	"	1	8.29	8.00
cl. equipment in sections	Lot	1	17.50	18.00
in distributing frame	"	1	187.95	188.00
er plant	"	1	865.57	866.00
le and wire	"	1	46.53	47.00
cellaneous items	"	1	81.24	81.00
erial				$ 3,230.00
tallation labor				1,195.00
tallation material				48.00
E. Co. Engineering				242.00
ight and cartage				32.00
tingencies				32.00
Total				$ 4,779.00
Pontiac Office				
1, 7 panel, 3 position, 4200 line sections, subs.and trunk	Each	4	476.00	1,904.00
1, 7 panel, 3 position, 4900 line sections,subscriber	"	2	476.00	952.00
1, 5 panel, 2 position, 3500 line sections, subscriber	"	1	394.00	394.00
le turning section	"	1	135.00	135.00
panel	"	1	60.00	60.00
criber answering jacks	"	2,420	4.2191	10,210.00
riber multiple (6-5/7 sects.)	"	3,500	3.672	12,852.00
ing trunks (5 sects.)	"	200	3.1955	639.00
ing trunks (2 sects.)	"	20	1.2905	26.00
ing switching trunks	"	174	23.291	4,053.00
ber line positions	"	13	23.332	303.00
ber switching positions	"	5	17.92	90.00
ber cord circuits	"	221	36.186	7,997.00
positions (1 position)	Lot	1	142.00	142.00
marking trunks	Each	20	16.217	324.00
r.d. trunks	"	30	14.62	439.00
alarm circuits	"	2	8.29	17.00
ed supervisory equipment	Lot	1	8.115	8.00
or's telephone circuits, ision, 7 sections	"	1	136.03	136.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Pontiac Office (Cont'd)				
Power plant	Lot	1	$5,864.21	$ 5,864.00
Cable and wire	"	1	6,910.32	6,910.00
Main distributing frame	"	1	487.20	487.00
Intermediate frame	"	1	400.00	400.00
Relay racks	"	1	296.68	296.00
Coil racks	"	1	196.55	197.00
Coil rack fuse panel	"	1	737.60	738.00
Cable racks	"	1	196.00	196.00
Miscl. equipment frames and racks	"	1	677.04	677.00
Wire chief's desk	"	1	1,321.15	1,321.00
Chief operator's desk	"	1	609.06	609.00
				$ 58,376.00
Material				21,599.00
Installation labor				876.00
Installation material				4,378.00
W. E. Co. Engineering				584.00
Freight and cartage				584.00
Contingencies				$ 86,997.00
Total				
Park - Garfield Office				
8 panel, 3 position, 4800 line sections, subscriber, K.S.S.	Each	11	475.00	5,225.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	60.00	60.00
Angle sections	"	4	70.00	280.00
Subscriber answering jacks	"	4,600	7.0475	32,419.00
Subscriber multiple (10 sects.)	"	4,600	5.7305	26,360.00
Outgoing trunks (10 sects.)	"	380	8.766	3,331.00
Subscriber line positions	"	31	77.668	2,408.00
Subscriber cord circuits	"	385	66.29	25,523.00
Trouble positions (1 position)	Lot	1	112.46	112.00

- Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Park - Garfield Office (Cont'd)				
ght alarm circuits	Each	1	$11.11	$ 11.00
ervisor's telephone circuit, 3 divisions, 11 sections	Lot	1	240.53	241.00
el. equipment in sections	"	1	497.59	498.00
anel, 2 position, 4800 line				
sections, trunk. K.S.S.	Each	7	410.00	2,870.00
le turning section	"	1	135.00	135.00
panel	"	1	60.00	60.00
scriber multiple, 6 panel	"	4,600	3.355	15,433.00
going trunks, 6 panel	"	30	4.059	122.00
ming switching trunks	"	480	35.26	16,925.00
scriber switching positions	"	12	44.11	529.00
nt alarm circuits	"	1	11.11	11.00
ervisor's telephone circuits, 7 divisions, 7 sections	Lot	1	181.24	181.00
el. equipment in sections	"	1	475.95	476.00
f operator's desk	"	1	338.86	339.00
rmation desk	"	1	556.01	556.00
chief's desk	"	1	961.13	961.00
testing cabinet	"	1	52.80	53.00
bell equipment	"	1	23.82	24.00
distributing frame	"	1	8,367.72	8,368.00
mediate frame	"	1	1,018.82	1,019.00
racks	"	1	288.80	289.00
nels	"	1	868.75	869.00
plant	"	1	5,893.59	5,394.00
ks	"	1	668.60	669.00
d wire	"	1	14,364.31	14,364.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Park-Garfield Office (Cont'd)				
Miscellaneous items	Lot	1	$84.57	$ 85.00
				$ 166,334.00
Material				61,544.00
Installation labor				2,495.00
Installation material				12,475.00
W. E. Co. Engineering				1,663.00
Freight and cartage				1,663.00
Contingencies				
Total				$ 246,174.00
Navarre Office				
No. 1C, 8 panel, 3 position, 9600 line sections, subscriber	Each	8	489.00	3,912.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	3,960	4.065	16,097.00
Subscriber multiple, 8 panel	"	4,900	4.193875	20,550.00
Outgoing trunks, 6 panel	"	220	5.78508	1,273.00
Subscriber line positions	"	23	35.818	824.00
Subscriber cord circuits	"	391	22.99	8,989.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	2	8.06	16.00
Supervisor's telephone circuits, 3 divisions, 8 sections	Lot	1	116.76	117.00
Miscl. equipment in sections	"	1	890.50	890.00
No. 1, 7 panel, 2 position, 10500 line sections, trunk	Each	4	474.00	1,896.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber multiple, 7 panel	"	4,900	1.64975	8,064.00
Outgoing trunks, 6 panel	"	40	1.67108	67.00
Incoming switching trunks	"	216	24.40	5,270.00
Subscriber switching positions	"	7	17.92	125.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	1	8.06	8.00
Supervisor's telephone circuits, 1 division, 4 sections	Lot	1	69.12	69.00
Miscl. equipment in sections	"	1	629.10	629.00
Power plant	"	1	10,683.56	10,684.00
Cable and wire	"	1	16,243.88	16,244.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D)				
Navarre Office (Cont'd)				
Main distributing frame	Lot	1	$ 780.00	$ 780.00
Intermediate frame	"	1	600.00	600.00
Relay racks	"	1	427.20	427.00
Coil racks	"	1	599.76	600.00
Coil rack fuse panels	"	1	813.32	813.00
Cable racks	"	1	816.00	816.00
Miscl. equipment frames and racks	"	1	3,872.87	3,873.00
Wire chief's desk	"	1	1,067.66	1,068.00
Chief operator's desk	"	1	569.76	570.00
Miscellaneous items	"	1	220.70	221.00
Material				$ 106,416.00
Installation labor				39,374.00
Installation material				1,596.00
T. E. Co. Engineering				7,981.00
Freight and cartage				1,064.00
Contingencies				1,064.00
Total				$ 157,495.00
Forest Office				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	10	489.00	4,890.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	4,960	4.065	20,162.00
Subscriber multiple, 8 panel	"	5,500	5.107125	28,089.00
Outgoing trunks, 6 panel	"	300	7.00042	2,100.00
Subscriber line positions	"	29	35.818	1,039.00
Subscriber cord circuits	"	493	22.99	11,334.00
Cable positions (1 position)	Lot	1	142.00	142.00
Line alarm circuits	Each	2	8.06	16.00
Supervisor's telephone circuit, 10 sections	Lot	1	129.84	130.00
Test equipment in sections	"	1	1,544.71	1,545.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO SUBSCRIBER (CONT'D) Forest Office (Cont'd)				
No. 1, 6 panel, 2 position, 9600 line sections, trunk	Each	5	$ 422.80	$ 2,114.00
Cable turning section	"	1	235.00	235.00
End panel	"	1	75.00	75.00
Angle sections	"	2	95.00	190.00
Subscriber multiple, 6 panel	"	5,500	2.088	11,484.00
Outgoing trunks, 6 panel	"	40	2.67325	107.00
Incoming switching trunks	"	302	24.40	7,369.00
Subscriber switching positions	"	8	17.92	143.00
Trouble positions (1 position)	Lot	1	142.00	142.00
Night alarm circuits	Each	1	8.06	8.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	54.18	54.00
Miscl. equipment in sections	"	1	618.87	619.00
Power plant	"	1	7,732.58	7,733.00
Cable and wire	"	1	22,709.50	22,710.00
Main distributing frame	"	1	892.80	893.00
Intermediate frame	"	1	1,066.00	1,066.00
Relay racks	"	1	696.00	696.00
Coil racks	"	1	589.68	590.00
Fuse panels	"	1	871.65	872.00
Cable racks	"	1	560.00	560.00
Miscl. equipment, frames and racks	"	1	415.97	416.00
Wire chief's desk	"	1	927.96	928.00
Chief operator's desks (2)	"	1	1,819.92	1,820.00
Miscellaneous items	"	1	197.79	198.00
Material				$ 130,779.00
Installation labor				48,3[illegible].00
Installation material				1,9[illegible].00
W. E. Co. Engineering				9,8[illegible].00
Freight and cartage				1,[illegible].00
Contingencies				1,[illegible].00
Total				$ 19[illegible]

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO TOLL				
Adams Office				
In subscriber board.				
Toll switching trunks	Each	96	$ 28.468	$ 2,733.00
Toll switching positions	"	2	17.92	36.00
No. 1, 7 panel, 2 position, 10800 line sections, trunk	"	1	465.00	465.00
Subscriber multiple, 7 panel	"	9,300	.43825	4,076.00
Outgoing trunks, 6 panel	"	60	.45575	27.00
Supervisor's telephone circuit, 1 section	Lot	1	6.54	7.00
Misc. equipment in sections	"	1	Included	
Toll Board				
No. 21 modified, 2 position, low type toll sections	Each	15	125.00	1,875.00
No. 1, 5 panel, 2 position, low type toll sections	"	10	295.00	2,950.00
2 position recording desks	"	8	295.00	2,360.00
Cable turning sections for 21 frameworks	"	2	40.00	80.00
Key panels for 1 frameworks	"	2	50.00	100.00
Toll answering jacks	"	520	11.25364	5,852.00
Toll multiple (25 sects.)	"	160	37.7625	6,042.00
Outgoing trunks (25 sects.)	"	200	12.39375	2,479.00
Recording trunks (16 positions)	"	120	32.697925	3,924.00
Toll cord circuits	"	252	53.30556	13,433.00
Recording cord circuits	"	36	33.8933	1,220.00
Toll line positions	"	50	46.69884	2,334.00
Toll recording positions	"	16	24.05825	385.00
Special toll loops (2 sects.)	"	60	12.99	779.00
Night alarm circuits	"	2	7.10	14.00
Misc. equipment in sections	Lot	1	26.1313	26.00
Misc. equipment, frames and racks	"	1	185.02	185.00
Cable and wire	"	1	3,394.14	3,394.00
Key desk	"	1	115.38	115.00
Key operator's desk	"	1	16.64	17.00
Key desks (2)	"	1	425.57	426.00
Key's stands	"	1	599.55	600.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO TOLL (CONT'D)				
Adams Office (Cont'd)				
Toll test panel and associated equipment	Lot	1	$12,251.90	$ 12,252.00
Material				$ 68,186.00
Installation labor				25,229.00
Installation material				1,023.00
W.E.Co. Engineering				5,114.00
Freight and cartage				682.00
Contingencies				682.00
Total				$ 100,916.00
Walbridge Office				
In subscriber board.	Each	5	26.13	131.00
Toll switching trunks	"	5	2.55	13.00
Switching trunks, wired only				
Material				$ 144.00
Installation labor				53.00
Installation material				2.06
W.E.Co. Engineering				11.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 212.00
Collingwood Office				
In subscriber board.	Each	20	25.2905	506.00
Toll switching trunks	"	1	17.92	18.00
Toll switching positions	"	2,700	.43825	1,183.00
Subscriber multiple (½ sect.)	"	20	.45575	9.00
Outgoing trunks (½ sect.)	"	20	2.85	57.00
Toll switch trunks - wired only	"	20	.545	11.00
Protectors - less heat coils	Lot	1	13.45	13.00
Factory cabling (20 trunks)				
Cable and wire	"	1	2,032.23	2,032.00
Material				$ 3,829.00
Installation labor				1,417.00
Installation material				57.00
W.E.Co. Engineering				287.00
Freight and cartage				58.00
Contingencies				58.00
Total				$ [illegible]

4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO TOLL (CONT'D)				
Main - Madison Office				
In subscriber board.				
Toll switching trunks	Each	110	$ 46.66	$ 5,133.00
Toll switching positions	"	3	87.75	263.00
Panel, 3 position, 12600 line sections, subscriber. Sterling	"	1	510.47	510.00
Subscriber multiple, 7 panel	"	8,400	.4144	3,481.00
Outgoing trunks, 6 panel	"	250	.4444	111.00
Supervisor's telephone circuits, 1 section	Lot	1	7.33	7.00
Material				$ 9,505.00
Installation labor				3,517.00
Installation material				143.00
T. & T. Co. Engineering				713.00
Freight and cartage				95.00
Contingencies				95.00
Total				$ 14,068.00
Edgewater Office				
Toll trunks	-	-	-	-
Pontiac Office				
In subscriber board.				
Toll switching trunks	Each	16	26.421	423.00
Poles and wire	Lot	1	35.04	35.00
Material				$ 458.00
Installation labor				169.00
Installation material				7.00
T. & T. Co. Engineering				34.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 678.00
[illegible] - Garfield Office				
In subscriber board.				
Toll switching trunks	Each	30	26.13	784.00
Toll switching positions	"	1	43.95	44.00
Panel, 3 position, 4800 line sections, trunk, K.S.S.	"	½	480.00	240.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOLEDO TOLL (CONT'D)				
Park-Garfield Office (Cont'd)				
Subscribers multiple (¼ sect.)	Each	2,400	$ .4805	$ 1,153.00
Outgoing trunks (¼ sect.)	"	20	.791	16.00
				$ 2,237.00
Material				828.00
Installation labor				34.00
Installation material				168.00
W.E.Co. Engineering				22.00
Freight and cartage				22.00
Contingencies				
Total				$ 3,311.00
Navarre Office				
In subscriber board.				
Toll switching trunks	Each	22	28.2467	621.00
				$ 621.00
Material				230.00
Installation labor				9.00
Installation material				47.00
W. E. Co. Engineering				6.00
Freight and cartage				6.00
Contingencies				
Total				$ 919.00
Forest Office				
In subscriber board.				
Toll switching trunks	Each	20	31.893	638.00
Toll switch. trunks, wired only	"	30	2.55	76.50
Cable and wire	Lot	1	117.74	118.50
Miscellaneous items	"	1	8.85	9.00
				$ 841.00
Material				311.00
Installation labor				13.00
Installation material				63.00
W. E. Co. Engineering				8.00
Freight and cartage				8.00
Contingencies				
Total				$1,244.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TORONTO SUBSCRIBER				
1 position, magneto switchboards, equipped for 100 lines, 13 cord circuits. W. E. Co.	Each	2	$ 711.34	$ 1,423.00
1 position magneto switchboards, equipped for 100 lines, 14 cord circuits. W. E. Co.	"	2	711.34	1,423.00
Miscellaneous equipment	Lot	1	609.72.	610.00
Material				$ 3,456.00
Labor, supervision and tool expense				423.00
Installation material				35.00
Supply expense				138.00
Freight and cartage				35.00
Contingencies				35.00
Total				$ 4,122.00
TORONTO TOLL				
In subscriber board.				
No. 19C drops	Each	13	1.65	21.00
No. 2 drop mountings	"	2	1.05	2.00
No. 147 jacks	"	13	.29	4.00
Factory wiring	"	13	.25	3.00
22 wire toll test panel and associated equipment	Lot	1	233.02	233.00
Material				$ 263.00
Labor, supervision and tool expense				32.00
Installation material				3.00
Supply expense				11.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 315.00
TORONT CITY SUBSCRIBER				
1 position magneto switchboard, equipped for 100 lines, 15 cord circuits. W.E.Co.	Each	1	711.34	711.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TREMONT CITY SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$304.86	$ 305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
TREMONT CITY TOLL				
In subscriber board.				
No. 19A drops	Each	3	1.65	5.00
Drop mounting	"	1	1.05	1.00
Jacks (220C)	"	3	.42	1.00
Factory wiring	"	3	.25	1.00
20 wire toll test panel and associated equipment	Lot	1	81.67	82.00
Material				$ 90.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 108.00
TRIMBLE SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TRIBBLE TOLL				
In subscriber board.				
No. 12A drops, single mtd.	Each	3	$2.03	$ 6.00
Jacks (220C)	"	3	.42	1.00
Factory wiring	"	3	.25	1.00
20 wire toll test panel and associated equipment	Lot	1	150.24	150.00
Material				$ 158.00
Labor, supervision and tool expense				19.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 189.00
TROTWOOD TOLL				
0 wire toll test panel and associated equipment	Lot	1	55.93	56.00
aterial				$ 56.00
abor, supervision and tool expense				7.00
nstallation material				1.00
upply expense				2.00
reight and cartage				1.00
ontingencies				1.00
Total				$ 68.00
TROY TOLL				
wire toll test panel and associated equipment, K.S.S.	Lot	1	233.32	233.00
Jointly owned by The Ohio Bell Tel. Co. and The Troy Tel. Co.				
wire toll test panel and associated equipment	"	1	167.59	168.00
erial				$ 401.00
r, supervision and tool expense				49.00
allation material				4.00
ply expense				16.00
ght and cartage				4.00
ncies				4.00
				$ 478.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TUSCARAWAS SUBSCRIBER				
1 position magneto switchboard, equipped for 50 lines, 10 cord circuits. K.S.S.	Each	1	$ 355.67	$ 356.00
Miscellaneous equipment	Lot	1	152.43	152.00
				$ 508.00
Material				62.00
Labor, supervision and tool expense				5.00
Installation material				20.00
Supply expense				5.00
Freight and cartage				5.00
Contingencies				$ 605.00
Total				
TUSCARAWAS TOLL				
In subscriber board.				
No. 237 Jacks, K.S.S.	Each	6	1.00	6.00
No. 50E drops	"	6	2.05	12.00
No. 257 drop mounting	"	1	2.00	2.00
Factory wiring	"	6	.25	2.00
				$ 22.00
Material				3.00
Labor, supervision and tool expense				-
Installation material				1.00
Supply expense				-
Freight and cartage				-
Contingencies				$ 26.00
Total				
UHRICHSVILLE SUBSCRIBER				
No. 9C, 2 panel, 1 position, 1200 line multiple switchboard	Each	7	146.50	1,026.00
Subscriber multiple, 4 panel	"	1,080	5.92	6,394.00
Cable turning section	"	1	55.00	55.00
End panel	"	1	25.00	25.00
Rural multiple, 4 panel	"	40	5.683	227.00
Outgoing trunks (6 sect.)	"	40	3.2178	129.00
Subscriber line positions	"	5	19.892	99.00
Rural positions	"	2	19.892	40.00
Subscriber cord circuits	"	75	20.57	1,543.00
Rural cord circuits	"	30	29.885	897.00
Night alarm circuits	"	1	10.90	11.00
Miscl. equipment in sections	Lot	1	174.06	174.00
Generator fuse cabinet	"	1	7.50	8.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible]RICHSVILLE SUBSCRIBER (CONT'D)				
Chief operator's desk	Lot	1	$ 234.05	$ 234.00
Power plant	"	1	1,673.84	1,674.00
P.B.X. generator panel	"	1	22.85	23.00
Fuse racks (protectors)	"	1	785.60	786.00
Main distributing frame	"	1	321.89	322.00
Cable racks	"	1	92.66	93.00
Cable and wire	"	1	838.72	839.00
Miscellaneous items	"	1	40.80	41.00
Material				$ 14,640.00
Installation labor				5,417.00
Installation material				220.00
T. & T. Co. Engineering				1,098.00
Freight and cartage				146.00
Contingencies				146.00
Total				$ 21,667.00
[illegible]RICHSVILLE TOLL				
[illegible]BC, 2 panel, 1 position, 1200 line multiple switchboard	Each	4	146.50	586.00
Subscriber multiple, 4 panel	"	1,080	1.30375	1,408.00
Toll multiple (2)	"	60	8.840875	530.00
Outgoing trunks (2)	"	40	1.29125	52.00
Incoming trunks	"	10	5.685	57.00
Toll cord circuits	"	28	35.63467	998.00
Toll line positions	"	4	16.843	67.00
Misc. equipment in sections	Lot	1	283.07	283.00
Toll test panel and associated equipment	"	1	1,637.10	1,637.10
Fuse bar	"	1	9.27	9.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
UHRICHSVILLE TOLL (CONT'D)				
Cable and wire	Lot	1	$150.62	$ 151.00
Material				$ 5,778.00
Installation labor				2,138.00
Installation material				87.00
W. E. Co. Engineering				433.00
Freight and cartage				58.00
Contingencies				58.00
Total				$ 8,552.00
UNIONTOWN SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	711.34	711.00
Miscellaneous equipment	Lot	1	304.86	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				124.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				-10.00
Contingencies				10.00
Total				$ 1,211.00
UNIONTOWN TOLL				
In subscriber board.				
No. 19A drops, single mtd.	Each	4	1.65	7.00
Jacks (220C)	"	4	.42	2.00
Factory wiring	"	4	.25	1.00
41 wire toll test panel and associated equipment	Lot	1	96.50	96.00
Material				$ 106.00
Labor, supervision and tool expense				13.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 126.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
UPPER SANDUSKY SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	7	$148.57	$ 1,040.00
Cable turning sections	"	2	40.00	80.00
Subscriber multiple, 4 panel	"	600	5.24	3,144.00
Rural multiple (2), 4 panel	"	80	4.668	373.00
Outgoing trunks (4)	"	20	3.4145	68.00
Subscriber line positions	"	3	19.892	60.00
Rural positions	"	4	19.892	80.00
Subscriber cord circuits	"	45	20.57	926.00
Rural cord circuits	"	60	29.885	1,793.00
Night alarm circuits	"	1	10.90	11.00
Local to rural trunks	"	10	2.99225	30.00
Supervisor's telephone circuit, 4 sections	Lot	1	39.21	39.00
Miscl. equipment in sections	"	1	385.21	385.00
Generator fuse cabinet	"	1	23.56	24.00
No. 7C wire chief's desk	"	1	289.40	289.00
Main distributing frame	"	1	849.48	849.00
Cable racks	"	1	46.00	46.00
Power plant	"	1	1,578.56	1,579.00
Cable and wire	"	1	615.41	615.00
Miscellaneous items	"	1	354.98	355.00
Material				$ 11,786.00
Installation labor				4,361.00
Installation material				177.00
U. E. Co. Engineering				884.00
Freight and cartage				118.00
Contingencies				118.00
Total				$ 17,444.00
UPPER SANDUSKY TOLL				
No. 9C, 2 panel, 1 position, 800 line multiple switchboard	Each	2	148.57	297.00
Subscriber multiple, 4 panel	"	600	.67	402.00
Rural multiple, 4 panel	"	80	.685	55.00
Recording trunks	"	20	4.088	82.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
UPPER SANDUSKY TOLL (CONT'D)				
Toll multiple (1)	Each	40	$ .685	$ 27.00
Toll cord circuits	"	14	28.822	404.00
Toll line positions	"	2	19.4	39.00
Miscl. equipment in sections	Lot	1	160.34	160.00
No. 1 toll test panel and associated equipment	"	1	944.35	944.00
Cable and wire	"	1	240.25	240.00
				$ 2,650.00
Material				980.00
Installation labor				40.00
Installation material				199.00
W. E. Co. Engineering				26.00
Freight and cartage				26.00
Contingencies				$ 3,921.00
Total				
URBANA TOLL				
Toll test panel and associated equipment	Lot	1	932.14	932.00
				$ 932.00
Material				114.00
Labor, supervision and tool expense				9.00
Installation material				37.00
Supply expense				9.00
Freight and cartage				9.00
Contingencies				$ 1,110.00
Total				
VALLEY (INDEPENDENCE) SUBSCRIBER				
No. 105A, 1 position magneto switchboard, equipped for 60 lines, 15 cord circuits	Each	1	426.80	427.00
Miscellaneous equipment	Lot	1	122.92	123.00
				$ 550.00
Material				87.00
Labor, supervision and tool expense				5.00
Installation material				23.00
Supply expense				5.00
Freight and cartage				5.00
Contingencies				$ 675.00
Total				

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
VALLEY (INDEPENDENCE) TOLL				
1n subscriber board.				
No. 19A drops	Each	15	$ 1.65	$ 25.00
No. 87 drop mountings	"	1	1.30	1.00
No. 299A jacks	"	15	.44	7.00
Factory wiring	"	15	.08	1.00
Toll test panel and associated equipment	Lot	1	233.21	233.00
Material				$ 267.00
Labor, supervision and tool expense				33.00
Installation material				3.00
Supply Expense				11.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 320.00
VAN BUREN TOLL				
40 wire toll test panel and associated equipment	Lot	1	89.36	89.00
Material				$ 89.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 107.00
MENDALIA SUBSCRIBER				
No. B-167, 1 position magneto switchboard, equipped for 55 lines, 12 cord circuits	Each	1	391.14	391.00
Miscellaneous equipment	Lot	1	167.67	168.00
Material				$ 559.00
Labor, supervision and tool expense				68.00
Installation material				6.00
Supply expense				22.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 667.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
VANDALIA TOLL				
In subscriber board.				
No. 19A drops, single mounted	Each	6	$ 1.65	$ 10.00
Jacks (220C)	"	6	.42	3.00
Factory wiring	"	6	.25	2.00
40 wire toll test panel and associated equipment	Lot	1	160.16	160.00
Material				$ 175.00
Labor, supervision and tool expense				21.00
Installation material				2.50
Supply expense				7.00
Freight and cartage				1.00
Contingencies				2.00
Total				$ 209.00
VAN WERT TOLL				
No. 1, 5 panel, 2 position, low type toll sections	Each	1	395.00	395.00
Toll answering jacks	"	20	9.341	187.00
Toll multiple (1)	"	20	1.5765	32.00
2 way trunks	"	20	5.85	117.00
Toll cord circuits	"	16	45.14577	722.00
Toll line positions	"	2	49.69	99.00
Night alarm circuit	"	1	7.77	8.00
Miscl. equipment in sections	Lot	1	122.47	122.00
Main distributing frame	"	1	26.39	26.00
Toll test panel and associated equipment	"	1	291.32	291.00
Cable and wire	"	1	74.45	74.00
3 panel, 2 position, low type toll sections, K. S.	Each	1	190.00	190.00
End panels	"	2	50.00	100.00
Toll answering jacks	"	25	3.6908	92.00
Outgoing trunks (1)	"	10	4.67	47.00
Recording trunks	"	10	12.07	121.00
Toll cord circuits	"	20	49.33	987.00
Toll line positions	"	2	54.75	110.00
Dialing circuits	"	2	10.95	22.00
Night alarm circuits	"	1	3.85	4.00
Miscl. equipment in sections	Lot	1	36.88	37.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WAYNERT TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$ 180.68	$ 181.00
Main distributing frame	"	1	152.50	152.00
Cable and wire	"	1	156.42	156.00
Cable racks	"	1	74.00	74.00
Miscellaneous items	"	1	131.38	131.00
Material				
Labor, supervision and tool expense				$ 4,477.00
Installation material				548.00
Supply expense				45.00
Freight and cartage				179.00
Contingencies				45.00
Total				45.00
				$ 5,339.00
VERMILLION TOLL				
40 wire toll test panel and associated equipment	Lot	1	150.87	151.00
Material				
Labor, supervision and tool expense				$ 151.00
Installation material				18.00
Supply expense				2.00
Freight and cartage				6.00
Contingencies				2.00
Total				2.00
				$ 181.00
WADSWORTH TOLL				
40 wire toll test panel and associated equipment	Lot	1	89.28	89.00
Material				
Labor, supervision and tool expense				$ 89.00
Installation material				11.00
Supply expense				1.00
Freight and cartage				4.00
Contingencies				1.00
Total				1.00
				$ 107.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost No
WAPAKONETA TOLL				
60 wire toll test panel (K.S.S.) and associated equipment	Lot	1	$ 514.02	$ 514
40 wire toll test panel and associated equipment	"	1	186.83	187
Material				$ 701
Labor, supervision and tool expense				86
Installation material				?
Supply expense				28
Freight and cartage				?
Contingencies				?
Total				$ 836
WARREN TOLL				
No. 10 W.C. desk framework, per C.& P.Drg. C-20452 and associated equipment	Lot	1	2,405.34	2,405
Material				$ 2,405
Labor, supervision and tool expense				295
Installation material				24
Supply expense				96
Freight and cartage				24
Contingencies				24
Total				$ 2,868
WARRENVILLE SUBSCRIBER				
No. 1005, 1 position, magneto switchboard, equipped for 40 lines, 15 cord circuits	Each	1	284.54	285
Miscellaneous equipment	Lot	1	121.94	122
Material				$ 407
Labor, supervision and tool expense				50
Installation material				4
Supply expense				16
Freight and cartage				4
Contingencies				4
Total				$ 485

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
BARBOURVILLE TOLL				
In subscriber board.				
No. 19A drops	Each	10	$ 1.60	$ 16.00
No. 58 drop mounting	"	1	1.30	1.00
Jacks (220C)	"	10	.42	4.00
Factory wiring	"	10	.25	2.00
Toll test panel and associated equipment	Lot	1	140.25	140.00
Material				$ 169.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 196.00
WASHINGTON C.H.SUBSCRIBER				
Master switches, primary	Each	28	27.65	774.00
Master switches, secondary	"	10	32.40	324.00
Line switches, primary	"	1,300	4.60	5,980.00
Line switches, secondary	"	248	3.85	955.00
L.S. and connector frames	"	15	728.15	10,922.00
Selectors	"	423	28.30	11,971.00
Selector frames	"	4	387.35	1,549.00
Connectors	"	255	39.60	10,098.00
Reverting call switches	"	12	36.00	432.00
Test distributors	"	2	40.75	82.00
Test connectors	"	2	26.85	54.00
Repeaters	"	14	19.90	279.00
Miscl. condensers	"	1,131	.85	961.00
Line switch bases, D-47037	"	5	15.45	77.00
Line switch covers, D-49094	"	5	205.90	1,030.00
Miscl. relays	"	118	1.78	210.00
Switchboard covers	"	5	93.06	465.00
Switchboard piers	"	5	2.60	13.00
Fuse covers	"	3	3.40	10.00
Main distributing frame	Lot	1	1,709.75	1,710.00
Intermediate frame	"	1	73.10	73.00
Supervisory cabinet	"	1	226.67	227.00
Cable ringer rack	"	1	228.99	229.00

12358

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WASHINGTON C.H.SUBSCRIBER (CONT'D)				
Information board	Lot	1	Included	-
Power plant	"	1	$6,326.02	$ 6,326.00
Cable racks	"	1	268.60	269.00
Wire chief's desk	"	1	610.70	611.00
Relay racks	"	1	53.68	54.00
Cable and wire	"	1	768.54	769.00
Miscellaneous items	"	1	395.97	396.00
No. 1, 5 panel, 2 position, low type toll framework - spl.				
"A" board	Each	1	295.00	295.00
Outgoing trunks	"	20	.4441	9.00
Subscriber line positions	"	2	23.332	47.00
Subscriber cord circuits	"	16	36.186	579.00
Pay station answering jacks	"	20	3.49	72.00
Intercepting answering jacks	"	110	3.49	384.00
Dialing circuits	"	2	12.10	24.00
Miscl. equipment in section	Lot	1	164.47	164.00
Material				$ 58,434.00
Installation labor				21,617.00
Installation material				876.00
W. E. Co. Engineering				4,381.00
Freight and cartage				584.00
Contingencies				584.00
Total				$ 86,477.00
WASHINGTON C. H. TOLL				
No. 1, 5 panel, 2 position, low type toll sections	Each	3	295.00	885.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Recording trunks	"	20	22.339	447.00
Toll multiple (3 sects.)	"	60	4.7224	283.00
Outgoing trunks (3 sects.)	"	60	1.78851	107.00
Toll cord circuits	"	64	45.14577	2,889.00
Toll line positions	"	5	49.69	249.00
Toll recording positions	"	1	30.92	31.00
Toll answering jacks	"	50	9.341	467.00

12350

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WASHINGTON C. H. TOLL (CONT'D)				
Dialing circuits	Each	5	$ 12.10	$ 60.00
Night alarm circuits	"	1	7.77	8.00
Misel. equipment in sections	Lot	1	493.41	493.00
Toll test panel and associated equipment	"	1	4,878.86	4,879.00
Material				$ 10,962.00
Installation labor				4,056.00
Installation material				164.00
W. E. Co. Engineering				822.00
Freight and cartage				110.00
Contingencies				110.00
Total				$ 15,224.00
HAUSEON TOLL				
40 wire toll test panel and associated equipment	Lot	1	117.13	117.00
Material				$ 117.00
Labor, supervision and tool expense				14.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 139.00
WAVERLY TOLL				
20 wire toll test panel and associated equipment.	Lot	1	71.51	72.00
Material				$ 72.00
Labor, supervision and tool expense				9.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 87.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WAYNESBURG SUBSCRIBER				
No. E167, 1 position magneto switchboard, equipped for 100 lines, 10 cord circuits	Each	1	$ 711.34	$ 711.00
Miscellaneous equipment	Lot	1	304.66	305.00
Material				$ 1,016.00
Labor, supervision and tool expense				126.00
Installation material				10.00
Supply expense				41.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,211.00
WAYNESBURG TOLL				
In subscriber board.				
No. 19A drops, single mounted	Each	5	1.65	8.00
Jacks (220C)	"	5	.42	3.00
Factory wiring	"	5	.25	1.00
Material				$ 11.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 12.00
WELLINGTON TOLL				
Toll test panels and associated equipment	Lot	1	541.75	542.00
Material				$ 542.00
Labor, supervision and tool expense				66.00
Installation material				8.00
Supply Expense				23.00
Freight and cartage				5.00
Contingencies				8.00
Total				$ 652.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible]STON TOLL				
No. 13, 1 position, 2 panel, low type toll sections, C.U.T.Co.	Each	1	$100.00	$ 100.00
Misc. equipment in section	Lot	1	331.11	331.00
Cable and wire	"	1	31.76	32.00
Material				
Labor, supervision and tool expense				$ 463.00
Installation material				57.00
Supply expense				5.00
Freight and cartage				19.00
Contingencies				5.00
Total				$ 554.00
[illegible]ELLSVILLE SUBSCRIBER				
No. 10, 2 panel, 1 position sections	Each	5	155.00	775.00
No. 10, 1 panel, 0 position sections	"	1	40.00	40.00
Cable turning sections	"	2	128.30	257.00
Subscriber answering jacks	"	760	2.41	1,832.00
Rural answering jacks	"	20	6.1825	124.00
Subscriber multiple, 4 panel	"	700	1.65	1,155.00
Outgoing trunks, 4 panel	"	60	2.7885	167.00
Incoming switching trunks	"	18	23.28	419.00
Subscriber line positions	"	3	16.55	50.00
Rural positions	"	1	19.71	20.00
Subscriber switching positions	"	1	33.00	33.00
Subscriber cord circuits	"	45	24.591	1,107.00
Rural cord circuits	"	15	41.974	630.00
Night alarm circuits	"	1	9.62	10.00
Misc. equipment in sections	Lot	1	273.97	274.00
[illegible] chief's desk	"	1	334.37	334.00
[illegible] operator's desk	"	1	255.96	256.00
[illegible]diate frame	"	1	195.90	196.00
[illegible] distributing frame	"	1	871.30	871.00
[illegible]t (protectors)	"	2	621.30	621.00
[illegible]	"	1	92.82	93.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WELLSVILLE SUBSCRIBER (CONT'D)				
Relay racks	Lot	1	$19.68	$ 20.00
Cable racks	"	1	272.00	272.00
Cable and wire	"	1	1,908.80	1,909.00
Power plant	"	1	1,614.63	1,615.00
P.B.X. generator panel	"	1	22.80	23.00
Miscellaneous items	"	1	413.16	413.00
Material				$ 13,516.00
Installation labor				5,001.00
Installation material				203.00
W. E. Co. Engineering				1,014.00
Freight and Cartage				135.00
Contingencies				135.00
Total				$ 20,004.00
WELLSVILLE TOLL				
In subscriber board.				
Toll switching trunks	Each	8	34.19125	274.00
Toll switching positions	"	0	-	-
Material				$ 274.00
Installation labor				34.00
Installation material				3.00
W. E. Co. Engineering				11.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 328.00
WEST CARROLLTON SUBSCRIBER				
1 position magneto switchboard, equipped for 120 lines, 10 cord circuits. North	Each	1	853.61	854.00
Miscellaneous equipment	Lot	1	365.83	366.00
Material				$ 1,220.00
Labor, supervision and tool expense				180.00
Installation material				11.00
Supply expense				40.00
Freight and cartage				
Contingencies				
Total				

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WEST JEFFERSON TOLL				
20 wire toll test panel and associated equipment	Lot	1	$ 90.31	$ 90.00
Material				$ 90.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				4.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 108.00
WEST LAFAYETTE SUBSCRIBER				
Panel, 3 position, 3000 line sections, subscriber. K.S.S.	Each	1	440.00	440.00
File turning section	"	1	80.00	80.00
Subscriber answering jacks	"	200	6.6875	1,338.00
Final answering jacks	"	40	4.505	180.00
Subscriber multiple (1 sect.)	"	200	.9482	190.00
Subscriber line positions	"	2	38.8975	78.00
Subscriber cord circuits	"	30	31.63	949.00
Night alarm circuits	"	1	8.29	8.00
Misc. equipment in sections	Lot	1	45.45	45.00
Protector rack	"	1	309.50	310.00
Intermediate frame	"	1	151.00	151.00
Power plant	"	1	1,013.37	1,013.00
Misc racks	"	1	7.45	7.00
Cable and wire	"	1	124.75	125.00
Miscellaneous items	"	1	6.59	7.00
Total				$ 4,921.00
Labor, supervision and tool expense				603.00
Installation material				49.00
Supply expense				197.00
Freight and cartage				49.00
Contingencies				49.00
				$ 5,868.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WEST UNION TOLL				
20 wire toll test panel and associated equipment	Lot	1	$83.42	$ 83.00
Material				$ 83.00
Labor, supervision and tool expense				10.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 99.00
WESTERVILLE SUBSCRIBER				
1-2/3, 3 position, 6 panel, magneto switchboards, equipped for 560 lines, 5 positions, 75 cord circuits, K.S.S.	Lot	1	3,983.50	3,984.00
Miscellaneous equipment	"	1	1,707.22	-1,707.00
Material				$ 5,691.00
Labor, supervision and tool expense				697.00
Installation material				57.00
Supply expense				228.00
Freight and cartage				57.00
Contingencies				57.00
Total				$ 6,787.00
WESTERVILLE TOLL				
1/3, 3 position, 6 panel, magneto switchboard, equipped for 24 toll lines, 1 toll position, 12 toll cord circuits, K.S.S.	Lot	1	384.55	385.00
40 wire toll test panel and associated equipment	"	1	598.80	599.00
Material				$ 984.00
Labor, supervision and tool expense				121.00
Installation material				10.00
Supply expense				39.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,174.00

3 - CENTRAL OFFICE EQUIPMENT

3-4 - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WHITLAKE (DOVER) SUBSCRIBER				
2 position, 4 panel, magneto switchboard sections, frameworks, K.S.S. 1 position, 2 panel, magneto switchboard section framework. K. S. S. Subscriber lines Interposition trunks Subscriber line positions Subscriber cord circuits Night alarm circuits Misc. equipment in sections	Group	1	$2,276.29	$ 2,276.00
Miscellaneous equipment	Lot	1	975.55	976.00
Material				$ 3,252.00
Labor, supervision and tool expense				398.00
Installation material				33.00
Supply expense				130.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 3,879.00
WHITLAKE (DOVER) TOLL				
In subscriber board.				
Racks, K.S.S.	Each	20	.75	15.00
Drops	"	20	2.05	41.00
Drop mountings, K.S.S.	"	4	1.50	6.00
Factory wiring	"	20	.25	5.00
Material				$ 67.00
Labor, supervision and tool expense				8.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 81.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WESTON TOLL				
41 wire toll test panel and associated equipment	Lot	1	$182.71	$ 183.00
Material				$ 183.00
Labor, supervision and tool expense				22.00
Installation material				2.00
Supply expense				7.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 218.00
WHITEHOUSE SUBSCRIBER				
1 position magneto switchboard, equipped for 130 lines, 15 cord circuits, S.-C	Each	1	924.74	925.00
Miscellaneous equipment	Lot	1	396.32	396.00
Material				$ 1,321.00
Labor, supervision and tool expense				162.00
Installation material				13.00
Supply expense				53.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,575.00
WICKLIFFE SUBSCRIBER				
2 panel, 1 position, 810 line sections, subscriber. Doan	Each	2	155.00	310.00
Cable turning sections	"	1	80.00	80.00
End panel	"	1	40.00	40.00
Subscriber answering jacks	"	190	1.69	321.00
Subscriber line positions	"	2	33.82	68.00
Subscriber cord circuits	"	30	19.05	571.00
Night alarm circuits	"	1	7.77	8.00
Miscl. equipment in sections	Lot	1	76.64	77.00
Protectors	"	1	149.90	150.00
Distributing frames	"	1	87.00	87.00
Relay racks	"	1	378.60	379.00
Wire chief's desk	"	1	303.51	304.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WICKLIFFE SUBSCRIBER (CONT'D)				
Power plant	Lot	1	$793.88	$ 794.00
Cable and wire	"	1	96.97	97.00
Cable racks	"	1	19.83	20.00
Miscellaneous items	"	1	16.64	17.00
Material				$ 3,324.00
Labor, supervision and tool expense				407.00
Installation material				33.00
Supply expense				133.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 3,963.00
WICKLIFFE TOLL				
In subscriber board.				
Combined drop-and-jack. Dean	Each	20	4.25	85.00
Mounting plates "	"	2	1.90	4.00
Designation strips "	"	2	.75	2.00
Factory cabling	"	1	1.05	1.00
Cable, 20 pr O	Ft.	15	.10-1/3	2.00
Material				7
Labor, supervision and tool expense				$ 94.00
Installation material				11.00
Supply expense				1.00
Freight and cartage				4.00
Contingencies				1.00
Total				1.00
WILLARD TOLL				$ 112.00
30 wire toll test panel and associated equipment	Lot	1	86.45	86.00
Material				$ 86.00
Labor, supervision and tool expense				11.00
Installation material				1.00
Supply expense				3.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 103.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WILLOUGHBY SUBSCRIBER				
No. 9C, 2 panel, 1 position, 800 line sections, subscriber	Each	3	$146.50	$ 440.00
Cable turning section	"	1	55.00	55.00
End panel	"	1	25.00	25.00
Subscriber multiple, 4 panel	"	360	3.7385	1,346.00
Rural multiple (1)	"	40	3.998	160.00
Outgoing trunks, 2 panel	"	20	1.4670	29.00
Subscriber line positions	"	3	19.892	60.00
Subscriber cord circuits	"	45	20.57	926.00
Night alarm circuits	"	1	10.90	11.00
Miscl. equipment in sections	Lot	1	67.63	68.00
Wire chief's desk	"	1	289.25	289.00
Main distributing frame	"	1	40.00	40.00
Relay racks	"	1	50.00	50.00
Power plant	"	1	980.50	980.00
Cable and wire	"	1	121.66	122.00
Miscellaneous items	"	1	270.90	271.00
Material				$ 4,873.00
Installation labor				1,803.00
Installation material				73.00
W.E. Co. Engineering				365.00
Freight and cartage				49.00
Contingencies				49.00
Total				$ 7,211.00
WILLOUGHBY TOLL				
No. 9C, 2 panel, 1 position, 800 line sections	Each	2	146.50	293.00
Toll answering jacks	"	40	6.3595	254.00
Toll multiple, 2 panel	"	40	1.37	55.00
Toll cord circuits	"	30	28.822	865.00
Toll line positions	"	2	19.44	39.00
Subscriber multiple, 4 panel	"	360	.67	241.00
Outgoing trunks, 2 panel	"	20	1.37	27.00
Rural multiple (1)	"	40	.685	27.00
Miscl. equipment in sections	Lot	1	200.10	200.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WILLOUGHBY TOLL (CONT'D)				
Toll test panel and associated equipment	Lot	1	$482.72	$ 483.00
Material				$ 2,484.00
Installation labor				919.00
Installation material				37.00
W. E. Co. Engineering				186.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,676.00
WILMINGTON TOLL				
41 wire toll test panel and associated equipment	Lot	1	196.96	197.00
Material				$ 197.00
Labor, supervision and tool expense				24.00
Installation material				2.00
Supply expense				8.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 235.00
WILSHIRE TOLL				
Protectors	Lot	2	5.36	11.00
Material				$ 11.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 12.00
WINCHESTER SUBSCRIBER				
[illegible], 1 position magneto switchboards, equipped for [illegible] lines, 10 cord circuits [illegible], 1 position magneto switchboard, equipped for 50 lines, 10 cord circuits	Group	1	1,067.01	1,067.00

12370

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WINCHESTER SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$457.29	$ 457.00
Material				$ 1,524.00
Labor, supervision and tool expense				187.00
Installation material				15.00
Supply expense				61.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 1,817.00
WINCHESTER TOLL				
No. E167,1 position magneto switchboard, equipped for 15 lines, 10 cord circuits	Each	1	206.70	207.00
Miscellaneous equipment	Lot	1	197.77	198.00
41 wire toll test panel and associated equipment	"	1	78.77	79.00
Material				$ 484.00
Labor,supervision and tool expense				59.00
Installation material				5.00
Supply expense				19.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 577.00
WOODSFIELD SUBSCRIBER				
No. 105, 1 position magneto switchboards, equipped for 150 lines,15 cord circuits	Each	3	1,067.01	3,201.00
Miscellaneous equipment	Lot	1	457.29	457.00
Material				$ 3,658.00
Labor,supervision and tool expense				448.00
Installation material				37.00
Supply expense				146.00
Freight and cartage				37.00
Contingencies				37.00
Total				$ 4,363.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WOODSFIELD TOLL				
In subscriber board				
No. 19A drops	Each	10	$ 1.60	$ 16.00
Drop mounting	"	1	1.60	2.00
Jacks (220C)	"	10	.42	4.00
Factory wiring	"	10	.25	2.00
Material				$ 24.00
Labor, supervision and tool expense				3.00
Installation material				-
Supply expense				1.00
Freight and cartage				-
Contingencies				-
Total				$ 28.00
WOODVILLE TOLL				
41 wire toll test panel and associated equipment	Lot	1	162.00	162.00
Material				$ 162.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 194.00
WOOSTER TOLL				
No. 1 toll test panel and associated equipment	Lot	1	1,282.05	1,282.00
Material				$ 1,282.00
Labor, supervision and tool expense				157.00
Installation material				13.00
Supply expense				51.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,529.00
[illegible]THINGTON SUBSCRIBER				
[illegible], 1 position, magneto [illegible]board (3 standard sections, [illegible]ial half section) equipped [illegible]0 lines, 35 cord circuits, [illegible]tors positions	Lot	1	2,489.69	2,490.00

12372

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WORTHINGTON SUBSCRIBER (CONT'D)				
Miscellaneous equipment	Lot	1	$1,066.91	$ 1,067.00
Material				$ 3,597.00
Labor, supervision and tool expense				436.00
Installation material				36.00
Supply expense				142.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 4,283.00
WORTHINGTON TOLL				
In Subscriber board.				
No. 19A drops, single mounted	Each	5	1.65	8.00
Jacks (220C)	"	5	.42	2.00
Factory wiring	"	5	.25	1.00
41 wire toll test panel and associated equipment	Lot	1	150.18	150.00
Material				$ 161.00
Labor, supervision and tool expense				20.00
Installation material				2.00
Supply expense				6.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 193.00
WREN TOLL				
Protectors	Lot	1	6.80	6.00
Material				$ 6.00
Labor, supervision and tool expense				1.00
Installation material				-
Supply expense				-
Freight and cartage				-
Contingencies				-
Total				$ 7.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible] SUBSCRIBER				
No. 3, 5 panel, 2 position, 1500 line sections, subscriber	Each	5	$ 146.50	$ 732.00
Cable turning sections	"	2	135.00	270.00
Subscriber multiple, 5 panel	"	1,400	4.915	6,881.00
Rural multiple, 5 panel	"	100	6.9995	700.00
Outgoing trunks (free), 5 panel	"	20	3.3925	68.00
Subscriber line positions	"	6	23.92	144.00
Rural positions	"	4	23.92	96.00
Subscriber cord circuits	"	90	20.57	1,851.00
Rural cord circuits	"	60	29.885	1,793.00
Rural line equipment	Left	Included	-	-
Night alarm circuits	Each	1	8.89	9.00
Misc. equipment in sections	Lot	1	206.88	207.00
Main distributing frame	"	1	194.90	195.00
Cable racks	"	1	24.00	24.00
Power plant	"	1	1,393.22	1,393.00
Wire chief's desk	"	1	289.25	289.00
Chief operator's desk	"	1	234.05	234.00
Cable and wire	"	1	883.27	883.00
Miscellaneous items	"	1	403.14	403.00
Material				$ 16,172.00
Installation labor				5,984.00
Installation material				243.00
T. Co. Engineering				1,213.00
Freight and cartage				162.00
Contingencies				162.00
Total				$ 23,936.00
[illegible] TOLL				
[illegible], 5 panel, 2 position, 1500 line sections	Each	2	146.50	293.00
[illegible] jacks	"	40	9.4385	378.00
[illegible] multiple, 5 panel	"	1,400	1.2825	1,796.00
[illegible] multiple (free) 5 panel	"	20	4.59025	92.00
[illegible] multiple (regular) 5 panel	"	20	1.3115	26.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
XENIA TOLL (CONT'D)				
Recording trunks	Each	10	$ 2.36	$ [illegible].00
Toll cord circuits	"	44	29.885	1,195.00
Toll line positions	"	4	23.92	96.00
No. 6C Calculagraph	"	2	69.16	138.00
Toll test panel and associated equipment	Lot	1	277.09	277.00
Material				$4,315.00
Installation labor				1,597.00
Installation material				65.00
W. E. Co. Engineering				324.00
Freight and cartage				43.00
Contingencies				43.00
Total				$6,387.00
YELLOW SPRINGS SUBSCRIBER				
1 position magneto switchboards, equipped for 180 lines, 15 cord circuits. K.S.S.	Each	2	1,280.41	2,561.00
Miscellaneous equipment	Lot	1	547.65	548.00
Material				$ 3,109.00
Labor, supervision and tool expense				381.00
Installation material				31.00
Supply expense				124.00
Freight and cartage				31.00
Contingencies				31.00
Total				$ 3,707.00
YELLOW SPRINGS TOLL				
40 wire toll test panel and associated equipment	Lot	1	140.33	140.00
Material				$ 100.00
Labor, supervision and tool expense				17.00
Installation material				1.00
Supply expense				5.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ [illegible].00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible] SUBSCRIBER				
Lewellville Office				
1 position magneto switchboard, equipped for 200 lines, [illegible] cord circuits. North				
Miscellaneous equipment	Each	1	$1,422.68	$ 1,423.00
	Lot	1	608.72	609.00
Material				$ 2,032.00
Labor, supervision and tool expense				249.00
Installation material				20.00
Supply expense				81.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,422.00
Struthers Office				
[illegible] 10, 2 panel, 1 position sections	Each	9	155.00	1,395.00
[illegible]ble turning sections	"	2	64.15	128.00
[illegible]scriber answering jacks	"	960	1.4845	1,425.00
[illegible]scriber multiple, 4 panel	"	1,200	3.4647	4,158.00
[illegible]going trunks, 4 panel	"	80	3.5285	282.00
[illegible]ming trunks (call indicator)	"	60	69.76233	4,186.00
[illegible]scriber line positions	"	6	39.41	236.00
[illegible] positions (call indicator)	"	2	33.00	66.00
[illegible]scriber cord circuits	"	90	40.48	3,643.00
[illegible] trunks, wired only	"	10	7.40	74.00
[illegible] alarm circuits	"	1	11.42	11.00
[illegible]visor's telephone circuits, [illegible] division, 9 sections	Lot	1	42.45	42.00
[illegible] chief's desk	"	1	276.67	277.00
[illegible] operator's desk	"	1	255.96	256.00
[illegible] distributing frame	"	1	240.00	240.00
[illegible]diate frame	"	1	260.00	260.00
[illegible] racks	"	1	38.88	39.00
[illegible] racks	"	1	160.00	160.00
[illegible]ipment in sections	"	1	366.65	367.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN SUBSCRIBER (CONT'D)				
Struthers Office (Cont'd)				
Call indicator equipment	Lot	1	$1,264.69	$ 1,345.00
Miscl. equipment, frames and racks	"	1	936.10	936.00
Power plant	"	1	3,879.23	3,879.00
Cable and wire	"	1	2,099.37	2,099.00
Material				$ 35,424.00
Installation labor				9,407.00
Installation material				381.00
W. E. Co. Engineering				1,907.00
Freight and cartage				254.00
Contingencies				254.00
Total				$ 37,547.00
Garfield-Main Office				
Primary master switches	Each	193	27.65	5,336.00
Secondary master switches	"	71	32.40	2,300.00
Primary line switches	"	9,900	4.60	45,540.00
Secondary line switches	"	1,685	3.85	6,487.00
L.S. and connector frames	"	60	728.15	43,689.00
Selectors	"	3,119	28.30	88,288.00
Selector frames	"	19	387.35	7,360.00
Connectors	"	1,443	39.60	57,143.00
Connector frames	"	18	99.65	1,794.00
Reverting call switches	"	5	36.00	180.00
Test distributors	"	22	40.75	896.00
Traffic registers	"	588	13.20	7,761.00
Test connectors	"	148	26.85	3,974.00
Repeaters	"	70	19.90	1,393.00
Repeater board	"	1	196.50	196.00
Special "A" Board No. 1, 8 panel, 3 position, 9600 line sections	Each	3	480.00	1,440.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	75.00	75.00
Universal dialing cord circuits	"	100	66.81	6,681.00
Universal cords - wired only	"	38	11.4737	436.00
Intercepting cord circuits, single	"	6	29.64	178.00
Test cord from desk	"	10	3.36	34.00
Test cord from desk-wired only	"	2	1.50	3.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible] SUBSCRIBER (CONT'D)				
Garfield-Main Office (Cont'd)				
Special "A" Board. (Cont'd)				
Order circuit from desk	Each	2	$ 6.90	$ 14.00
1-4 clock circuits	"	5	16.25	81.00
Coin collect circuits	"	8	7.44	60.00
Coin collect circuits-wired only	"	1	.75	1.00
Operators positions	"	9	54.2966	489.00
Call wireless cord circuits	"	4	30.68	123.00
Night alarm and fuse alarm circuits	Lot	1	16.94	17.00
Supervisor's telephone circuits, 2 division, 3 sections	"	1	53.55	54.00
Outgoing trunks - Busy sigs., 6 panel	Each	40	7.11	284.00
Delayed call trunk circuits	"	20	1.15	23.00
Outgoing trunks, no sigs., 6 panel	"	20	1.729	35.00
Rural multiple (1)	"	60	.34	20.00
Official trunk ans. jacks (primary)	"	10	16.695	167.00
Official trunk ans.jacks(secondary)	"	10	1.081	11.00
Official station multiple (2)	"	60	.50	30.00
Rural answering jacks	"	50	6.055	303.00
L.D.trunks from selector levels	"	20	6.93	139.00
L.D. trunks from connector	"	3	10.843	33.00
L.D.trunks from information desk	"	2	5.71	11.00
Observing and test trunks	"	130	4.31	560.00
Toll intercepting trunks	"	130	10.48	1,362.00
Intercepting trunks from connectors	"	670	8.42	5,641.00
Intercepting trunks from selectors	"	40	13.325	533.00
Information trunks (night)	"	6	1.20	7.00
Night clerk trunks (night)	"	4	1.20	5.00
P.B.X. trunks, miscellaneous	"	6	1.10	7.00
Manual service trunks	"	70	4.855	340.00
Busy test jacks	"	2	2.47	5.00
Miscel.relay groups, not associated with answering jacks.				
Originating dialing trunks	"	25	2.7865	70.00
Terminating dialing trunks, wiring	"	15	.759	11.00
Auxiliary relays to dialing trunks	"	3	12.905	39.00
Dialing trunks to test distributor	"	8	2.567	21.00
Dialing trunks to test - wiring	"	2	.759	2.00
Manual station multiple	"	60	3.4575	207.00

12378

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN SUBSCRIBER (CONT'D) Garfield-Main Office (Cont'd)				
Miscl. relay groups, not associated with answering jacks, (Cont'd)				
Outgoing trunk resistances (included with C. G. Trunks)	Each	36	-	-
Trunk resistance wiring (included with trunks)	"	19	-	-
Miscl. manual trunks	"	14	$ .7290	$ 10.00
Miscl. equipment in sections	Lot	1	587.92	588.00
Chief operator's desk	"	1	524.17	524.00
No. 1 Information desk	"	1	2,917.04	2,917.00
Service observing desk	"	1	2,293.48	2,293.00
No. 12 Wire chief's desk	"	1	3,122.37	3,122.00
Repair clerk's desk	"	1	1,367.31	1,367.00
Message register racks	"	1	6,331.25	6,331.00
Traffic register rack (only)	"	1	246.55	247.00
Master clock equipment	"	1	86.70	87.00
Main distributing frame	"	1	17,900.40	17,900.00
Intermediate frame - line	"	1	5,022.00	5,022.00
Intermediate frame - special "A" board	"	1	300.00	300.00
Intermediate frame - trunk	"	1	396.80	397.00
Intermediate frame - sec.selector	"	1	218.00	218.00
Relay racks (combined)	"	2	2,042.64	4,085.00
Coil racks	"	1	262.08	262.00
Fuse panels	"	1	1,201.35	1,201.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOWNSTOWN SUBSCRIBER (CONT'D)				
Garfield-Main Office (Cont'd)				
Cable racks	Lot	1	$3,624.00	$ 3,624.00
Cable rack casings	"	1	225.00	225.00
Cable and wire	"	1	34,102.91	34,103.00
Power plant	"	1	35,152.79	35,153.00
Miscellaneous items	"	1	2,143.48	2,143.00
Material				$ 414,104.00
Installation labor				153,218.00
Installation material				6,212.00
W. E. Co. Engineering				31,058.00
Freight and cartage				4,141.00
Contingencies				4,141.00
Total				$ 612,874.00
Randolph-State Office				
Primary master switches	Each	80	27.65	2,212.00
Secondary master switches	"	32	32.40	1,037.00
Primary line switches	"	5,300	4.60	24,380.00
Secondary line switches	"	800	3.85	3,080.00
L.S. and connector frames	"	57	728.15	41,505.00
Selectors	"	1,770	28.30	50,091.00
Selector frames	"	15	387.3[illegible]	5,810.00
Connectors	"	779	39.60	30,848.00
Connector frames	"	7	99.65	698.00
Test distributors	"	11	40.75	448.00
Traffic registers	"	358	13.20	4,726.00
Test connectors	"	55	26.85	1,477.00
Repeaters	"	89	19.90	1,771.00
Miscellaneous switches	"	51	33.00	1,683.00
Racks, 300-pt.	"	14	6.805	95.00
Emergency test desk	Lot	1	2,938.48	2,938.00
Main distributing frame	"	1	14,220.56	14,221.00
Intermediate frame - trunk	"	1	1,338.40	1,338.00
Traffic register rack (only)	"	1	259.90	260.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN SUBSCRIBER (CONT'D) Randolph-State Office.(Cont'd)				
Cable racks	Lot	1	$2,002.74	$ 2,003.00
Cable and wire	"	1	15,469.60	15,470.00
Power plant	"	1	9,202.58	9,203.00
Supervisory panel	"	1	290.23	290.00
Miscellaneous items	"	1	1,064.93	1,065.00
Material				$216,649.00
Installation labor				80,160.00
Installation material				3,250.00
W. E. Co. Engineering				16,249.00
Freight and cartage				2,166.00
Contingencies				2,166.00
Total				$ 320,640.00
South Office				
Primary master switches	Each	9	27.65	249.00
Primary line switches	"	600	4.60	2,760.00
L.S. and connector frames	"	3	728.15	2,184.00
Selectors	"	139	28.30	3,934.00
Selector frames	"	1	387.35	387.00
Connectors	"	96	39.60	3,802.00
Test distributors	"	2	40.75	82.00
Repeaters (holding bridge)	"	90	19.90	1,791.00
Supervisory panel	Lot	1	162.48	162.00
Main distributing frame	"	1	1,183.71	1,184.00
Traffic register rack	"	1	383.80	384.00
Cable racks	"	1	84.10	84.00
Cable and wire	"	1	574.09	574.00
Power plant	"	1	3,232.41	3,232.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TOWNSTOWN SUBSCRIBER (CONT'D)				
South Office (Cont'd)				
Miscellaneous items	Lot	1	$79.30	$ 79.00
Material				$ 20,888.00
Installation labor				7,729.00
Installation material				313.00
B. E. Co. Engineering				1,567.00
Freight and cartage				209.00
Contingencies				209.00
Total				$ 30,915.00
West Office				
Primary master switches	Each	5	27.65	138.00
Primary line switches	"	300	4.60	1,380.00
Secondary line switches	"	42	3.85	162.00
Selectors	"	40	28.30	1,132.00
Selector frames	"	1	387.35	387.00
Connectors	"	44	39.60	1,742.00
Reverting call switches	"	2	36.00	72.00
Test distributors	"	2	40.75	82.00
Test connectors	"	3	26.85	81.00
Rotary line switches	"	42	9.79	411.00
Line switch frames	"	3	728.15	2,184.00
Supervisory panel	Lot	1	405.47	405.00
Main distributing frame	Lot	1	642.62	643.00
Traffic register rack	"	1	213.05	213.00
Cable racks	"	1	153.90	154.00
Cable and wire	"	1	537.79	538.00
Power plant	"	1	3,178.68	3,179.00
Miscellaneous items	"	1	123.62	124.00
Material				$ 13,027.00
Installation labor				4,820.00
Installation material				195.00
B. E. Co. Engineering				977.00
Freight and cartage				130.00
Contingencies				130.00
Total				$ 19,279.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN TOLL				
Lowellville Office				
In subscriber board.				
Combined drop-and-jack	Each	12	$ 3.30	$ 40.00
Material				$ 40.00
Labor, supervision and tool expense				5.00
Installation material				-
Supply expense				2.00
Freight and cartage				-
Contingencies				-
Total				$ 47.00
Struthers Office				
In subscriber board.				
Toll switching trunk	Each	8	34.19125	274.00
Material				$ 274.00
Installation labor				101.00
Installation material				4.00
W. E. Co. Engineering				21.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 406.00
Garfield-Main Office				
Machine switching equipment				
Selectors	Included	-	-	-
Connectors	"	-	-	-
In special "A" board.				
"A-B" toll multiple, 2 sect., 8 panel	Each	40	2.75	110.00
I.C. trunks from selector levels	"	70	16.7365	1,172.00
I.C. trunks from toll board	"	2	9.855	20.00
Intercepting trunks from toll board	"	20	17.80	356.00
Relay equipment, not associated with answering jacks.				
Trunks to L.D. recording (included in Special "A" board)	Each	6	-	
In information desk				
Trunks from toll board	"	3	43.1584	129.00

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN TOLL (CONT'D)				
Garfield-Main Office (Cont'd)				
Trunks to toll board - key ended	Each	2	$ 4.75	$ 10.00
Test lines to toll board - jack ended	"	3	13.9608	42.00
Operators dial test line from toll board	"	1	1.80	2.00
No. 1, 5 panel, 2 position, low type toll sections	"	14	295.00	4,130.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
No. 1, 5 panel, 4 position, 2 sided low type toll sections	"	4	291.50	1,166.00
Cable turning sections	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	260	11.8263	3,075.00
Toll multiple (17 sects.)	"	160	27.8475	4,456.00
Outgoing trunks (17 sects.)	"	240	8.95975	2,150.00
Toll cord circuits	"	264	52.675125	13,906.00
Recording cord circuits	"	18	69.7028	1,255.00
Toll line positions	"	34	37.9425	1,290.00
Toll recording positions	"	10	37.9425	379.00
Night alarm circuits	"	2	6.80	13.00
Supervisor's telephone circuits, 5 divisions, 18 sections	Lot	1	225.12	225.00
Dialing circuits (included)	Each	34	15.35	522.00
Misc.equipment in sections	Lot	1	962.64	963.00
Toll service observing desk	"	1	1,191.23	1,191.00
Toll test panel and associated equipment	"	1	22,702.13	22,702.00
Material				$ 59,594.00
Installation labor				22,050.00
Installation material				894.00
T. & T. Co. Engineering				4,470.00
Freight and cartage				596.00
Contingencies				596.00
Total				$ 88,200.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
YOUNGSTOWN TOLL (CONT'D)				
Randolph-State office.				
Selectors (Included in Exchange Equipment)	-	-	-	-
Connectors (Included in Exchange Equipment)	-	-	-	-
South Office				
Selectors (Included in Exchange Equipment)	-	-	-	-
West Office				
Selectors (Included in Exchange Equipment)	-	-	-	-
ZANESVILLE SUBSCRIBER				
No. 1, 8 panel, 3 position, 9600 line sections, subscriber	Each	9	$480.00	$ 4,320.00
Cable turning section	"	1	303.75	304.00
End panel	"	1	75.00	75.00
Subscriber answering jacks	"	4,280	3.49	14,937.00
Rural answering jacks	"	140	3.455	484.00
Subscriber multiple, 8 panel	"	5,600	4.8321	27,060.00
Rural multiple (1½ sects.) 8 panel	"	140	1.614	226.00
Outgoing trunks, 6 panel	"	100	6.92875	693.00
Subscriber line positions	"	21	23.332	490.00
Rural positions	"	4	18.77	75.00
Local to rural trunks	"	30	9.377	281.00
Subscriber cord circuits	"	357	36.186	12,918.00
Rural cord circuits	"	68	58.99	4,011.00
Trouble positions (1 position)	Lot	1	112.46	113.00
2 way ring down trunks	Each	30	11.32	340.00
Supervisor's telephone circuits, 3 divisions, 10 sections	Lot	1	152.90	153.00
Night alarm circuits	Each	2	8.29	17.00
Miscl. equipment in sections	Lot	1	2,664.45	2,664.00
Wire chief's desk	"	1	836.78	837.00
Chief operator's desk	"	1	704.63	705.00
Service observing desk	"	1	650.50	651.00

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ZANESVILLE SUBSCRIBER (CONT'D)				
Main distributing frame	Lot	1	$729.60	$ 730.00
Intermediate frame	"	1	700.00	700.00
Relay racks	"	1	440.80	441.00
Coil racks	"	1	318.75	319.00
Fuse panels	"	1	444.48	444.00
Cable racks	"	1	332.00	332.00
Miscl.equipment, frames and racks	"	1	4,871.22	4,871.00
P.B.X. generator panel	"	1	45.83	46.00
Power plant		1	9,146.75	9,147.00
Material				$ 88,382.00
Installation labor				32,701.00
Installation material				1,326.00
T. & T. Co. Engineering				6,629.00
Freight and cartage				884.00
Contingencies				884.00
Total				$ 130,806.00
ZANESVILLE TOLL				
[illegible] subscriber board				
[illegible] toll multiple (1)				
[illegible] recording trunks (night)	Each	80	1.805	144.00
[illegible] toll switching trunks	"	10	1.395	13.00
[illegible] toll switching positions	"	35	30.916	1,082.00
[illegible] toll card circuits	"	1	17.92	18.00
[illegible] toll line positions	"	32	25.4203	813.00
[illegible] subscriber multiple, 8 panel	"	2	49.69	99.00
[illegible] 8 panel, 3 position, 9600		5,600	.446	2,498.00
[illegible] base sections	"			
[illegible] toll multiple (1)	"	1	480.00	480.00
[illegible] recording trunks, 6 panel	"	140	1.4915	209.00
		80	.4441	36.00
[illegible] chief operator's desk				
[illegible] answering lines	"	20	1.614	32.00
[illegible] service observing board				
[illegible] recording trunk multiple	"	60	1.427	86.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-A - Central Office Telephone Equipment - Acct. 221 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ZANESVILLE TOLL (CONT'D)				
Toll board.				
No. 1, 5 panel, 2 position, low type toll sections	Each	5	$295.00	$ 1,475.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	50.00	50.00
Toll answering jacks	"	100	11.8263	1,183.00
Toll multiple (5 sects.)	"	80	7.824	626.00
Outgoing trunks (5 sects.)	"	60	2.9125	175.00
Recording trunks (5 sects.)	"	10	12.749	127.00
Toll cord circuits	"	72	52.6751	3,793.00
Toll line positions	"	10	37.9425	379.00
Night alarm circuits	"	1	6.80	7.00
Supervisor's telephone circuits, 1 division, 5 sections	Lot	1	54.18	54.00
Miscl. equipment in sections	"	1	717.55	718.00
Cable and wire	"	1	895.91	896.00
Toll test panel and associated equipment	"	1	5,623.50	5,624.00
Material				$ 20,732.00
Installation labor				7,671.00
Installation material				311.00
W. E. Co. Engineering				1,555.00
Freight and cartage				207.00
Contingencies				207.00
Total				$ 30,683.00

TOTAL - ACCT. 221 - Central Office Telephone Equipment $ 16,956,181.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Adding machine, Sundstrand, 3 column, hand driven	Each	1	$100.00	$ 100.00
Adding machine, Burroughs, hand driven	"	1	300.00	300.00
Adding machine, American Can Co., 7 columns, hand driven	"	1	90.00	90.00
ameter	"	37	15.00	555.00
sbestos blanket	"	679	4.06	2,757.00
ning	"	534	10.00	5,340.00
nunciator	"	2	16.16	32.00
Mendcom, 31"x32" Double Acme Card System	"	5	35.00	175.00
me Index, 216 section	"	1	100.00	100.00
ket, waste	"	880	1.00	880.00
ket, sewing, wicker	"	4	.50	2.00
s and cots	"	219	5.85	1,281.00
ding	Lot	139	25.00	3,475.00
ch	Each	85	5.00	425.00
l	"	33	1.25	41.00
er	"	50	1.13	56.00
rd, drawing	"	9	1.50	14.00
rd, bulletin, plain	"	135	12.50	1,688.00
d, bulletin, with door	"	99	30.00	2,970.00
d, black	"	88	6.00	528.00
d, ironing	"	3	2.00	6.00
d, stove	"	4	1.50	6.00
r, Directory, leather	"	28	3.00	84.00
r, Directory, cloth	"	10	1.02	10.00
ase, non-sectional	"	25	23.50	588.00
ase, sectional, tops	"	8	3.00	24.00
ase, sectional, bases	"	7	8.00	56.00
ase, sectional, sections	"	26	12.00	312.00
, coal	"	45	.50	22.00
, sand	"	54	.55	30.00
, paper	"	812	1.02	828.00
	"	2	23.00	46.00
	"	9	.75	7.00
ng machine, Lyons	"	3	141.75	425.00
, head set	"	161	25.83	4,159.00
number plate	"	22	35.00	770.00
cradle	"	22	1.50	33.00
key	"	9	35.00	315.00

12388

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Cabinet, fuse	Each	28	$ 6.50	$ 182.00
Cabinet, map	"	12	27.50	330.00
Cabinet, medicine	"	111	8.50	943.50
Cabinet, ticket	"	74	24.00	1,776.00
Cabinet, battery	"	17	65.62	1,115.54
Cabinet, directory	"	29	18.00	522.00
Cabinet, time card	"	5	75.00	375.00
Cabinet, heat coil	"	14	8.40	117.60
Cabinet, blue print	"	6	41.35	248.10
Cabinet, pigeon hole	"	19	18.50	351.50
Cabinet, supply	"	8	27.90	223.20
Cabinet, miscellaneous	"	187	22.00	4,114.00
Cabinet, relay	"	1	65.00	65.00
Cabinet, test	"	1	10.00	10.00
Cabinet, wall, 2 sections with glass door and lock, 72" x 42" & 42" x 38"	"	1	18.00	18.00
Cabinet, Brunswick-Balke-Collender wood case, 100" x 72" x 17" upper section, 2 glass doors, lower section, 2 wooden doors	"	1	40.00	40.00
Cabinet for phonograph records	"	3	23.50	70.50
Cabinet, index, filing, Acme Rotary, 36 leaves	"	5	180.00	900.00
Cabinet, index, filing, non-rotary, 36 leaves	"	1	180.00	180.00
Cabinets, storage section	Sect.	11	20.00	220.00
Calculagraph	Each	180	72.55	13,059.00
Calculating Machine, Burroughs, hand driven	"	1	200.00	200.00
Can, towel	"	172	3.35	576.20
Can, waste	"	119	2.62	311.78
Can, kerosene, 5 gallon	"	10	3.67	37.00
Cash box	"	45	1.30	58.50
Chair, folding	"	89	2.06	183.34
Chair, fibre rocker, with arms	"	48	9.95	477.60
Chair, fibre rocker, without arms	"	9	6.00	54.00
Chair, fibre, straight, with arms	"	15	9.59	143.85
Chair, fibre, straight, without arms	"	37	5.80	214.60
Chair, dining, with plate arms	"	8	6.85	54.80
Chair, operators	"	3,807	8.60	32,740.20
Chair, Morris	"	1	37.75	37.75
Chair, wicker rocker, with arms	"	170	9.95	1,691.50
Chair, wicker rocker, without arms	"	14	6.00	84.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Chair, visitor straight, with arms	Each	70	$ 9.59	$ 671.00
Chair, visitor straight, without arms	"	37	5.80	215.00
Chair, wood rocker, with arms	"	279	26.25	7,324.00
Chair, wood rocker, without arms	"	52	17.00	884.00
Chair, straight, with arms	"	500	8.50	4,250.00
Chair, straight, without arms	"	328	5.75	1,886.00
Chair, diner	"	636	5.75	3,657.00
Chair, kitchen	"	54	2.35	122.00
Chair, swivel, with arms	"	92	25.90	2,383.00
Chair, swivel, without arms	"	397	18.46	7,329.00
Chair, typewriter	"	12	10.50	126.00
Cushion	"	185	2.00	370.00
Cover, cushion	"	63	1.00	63.00
Cover, table	"	11	3.00	33.00
Cover, couch	"	3	2.75	8.00
Clock, wall	"	277	9.50	2,632.00
Clock, other than wall	"	141	1.75	247.00
Cooler, water, earthen ware	"	9	6.50	58.00
Cooler, water, ice tanks	"	77	6.00	462.00
Cooler, water, bottle type	"	70	16.25	1,138.00
Container	"	85	4.00	340.00
Coat hanger	"	360	.19	68.00
Dog, for fans	"	11	2.35	26.00
Easel, wood	"	20	50.00	1,000.00
Easel, pole	"	395	1.50	592.00
Fan, drinking	"	73	2.05	150.00
Fan, window	"	1,816	2.50	4,540.00
Fan, canvas	"	42	8.00	336.00
Fire, cedar, 8' x 4½'	"	3	28.50	86.00
Fire	"	8	28.50	228.00
Fire tool	"	2	10.00	20.00
Flag	"	2	.70	1.00
Flag set, peg count, 1-A	"	6	43.75	262.00
Flag	Sq.Yd.	148	4.00	592.00
Flag	Each	50	60.00	3,000.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Desk top, glass	Each	94	$ 5.75	$ 540.00
Desk, flat top single, sanitary type	"	98	28.70	2,813.00
Desk, flat top double, sanitary type	"	55	63.75	3,506.00
Desk, flat top single, old style	"	68	27.50	1,870.00
Desk, flat top double, old style	"	12	45.00	540.00
Desk, roll top, single, pedestal	"	32	26.20	838.00
Desk, roll top, double, pedestal	"	23	49.75	1,144.00
Desk, typewriter, single pedestal	"	3	32.35	97.00
Desk, typewriter, double pedestal	"	2	50.25	100.00
Desk, standing	"	9	33.75	304.00
Desk, check	"	1	22.00	22.00
Desk, single, parlor type	"	1	23.75	24.00
Desk, wicker	"	3	35.00	105.00
Desk, wall	"	2	22.00	44.00
Desk, writing	"	18	11.90	214.00
Desk, oak, 4 pedestal, 24" x 18"	"	1	25.00	25.00
Desk, cashier	"	1	25.00	25.00
Desk, portable test	"	5	37.50	188.00
Dispenser, sanitary napkin	"	16	7.25	116.00
Dispenser, toilet paper	"	189	1.00	189.00
Dispenser, paper towels	"	150	1.01	152.00
Dispenser, soap	"	220	2.65	583.00
Disinfector, mouth and head piece, 31"x12"x15"	"	1	10.00	10.00
Drinking fountain, Allen	"	7	22.50	158.00
Drinking fountain, bubbler	"	1	40.00	40.00
Dry coil	"	633	.24	152.00
Dresser	"	1	20.00	20.00
Extinguisher, fire, chemical	"	875	9.00	7,875.00
Extinguisher, fire, water, 2 gal.	"	12	9.60	115.00
Extinguisher, Pyrene	"	123	8.39	1,032.00
Fan, oscillating, electric	"	557	19.00	10,583.00
Fan, non-oscilating, electric	"	319	6.85	5,375.00
Fan, exhaust, electric	"	50	17.00	850.00
Fan, ceiling, oscillating	"	16	35.00	560.00
Fan, ceiling, non oscillating	"	19	29.38	558.00
Fernery	"	5	9.00	45.00
Fumigator	"	1	15.00	15.00
File, chief operator, Ped. type, 20"x12"x30"	"	1	22.50	22.00
File, trouble clerk	"	4	6.00	24.00
File, storage	"	2	4.00	8.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
File, storage, cap size, wood	Each	61	$ 4.00	$ 244.00
File, storage, letter size, wood	"	175	4.00	700.00
File, storage, 3x5 cards, steel	"	4	3.50	14.00
File, storage, 4x6 cards, steel	"	8	4.00	32.00
File, storage, 5x8 cards, steel	"	37	4.50	166.00
File, storage, 3 x 5 cards, wood	"	153	1.50	230.00
File, storage, 4 x 6 cards, wood	"	57	2.00	114.00
File, storage, 5 x 8 cards, wood	"	192	2.50	480.00
File, storage, letter size, steel	"	32	12.00	384.00
File, plain door sections, steel	"	4	14.00	56.00
File, plain shelf sections, steel	"	1	10.00	10.00
File, drawer, 6 x 9 cards, wood	"	5	3.00	15.00
File, drawer, document size	"	9	14.00	126.00
File, drawer, catalog size	"	2	10.00	20.00
Filler, drawer, letter size	"	40	2.00	80.00
Filler, drawer, cap size	"	4	2.00	8.00
Filler, drawer, document size	"	2	2.00	4.00
Filler, drawer, 3 x 5 cards	"	2	1.00	2.00
Filler, drawer, 4 x 6 cards	"	5	1.50	8.00
Filler, drawer, 5 x 8 cards	"	1	2.00	2.00
Filler, shelf	"	4	1.50	6.00
Flood light	"	60	9.50	570.00
Gas stove housing	"	33	9.50	314.00
Gloves, horsehide	Pair	211	1.50	316.00
Gloves, asbestos	"	32	3.20	102.00
Gas arc light, 4 burner	Each	2	12.00	24.00
Gas plate	"	1	7.56	8.00
Heating plant, hot water, with radiators	"	3	800.00	2,400.00
Heater, water, gas	"	35	15.00	525.00
Heater, electric	"	8	6.25	50.00
Hose, fire	Feet	950	.40	380.00
Holder, ticket, 7A	Each	55	1.80	99.00
Hot well	"	387	.40	155.00
Iron, electric	"	2	4.50	9.00
Kindler, brass	"	2	3.00	6.00
Ladder	"	18	1.50	27.00
Lamp, first aid	"	76	2.35	179.00
Lighting fixtures, combination	"	2	15.00	30.00
Lighting fixtures, electric	"	118	5.00	590.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Lighting fixtures, bowl, semi-indirect	Each	66	$19.50	$ 1,287.00
Lighting fixtures, bowl, 15"	"	6	14.00	84.00
Lighting fixtures, gas	"	16	1.75	28.00
Lamp, desk fixture	"	19	3.50	66.00
Lamp, desk, portable	"	41	3.50	144.00
Lamp, electric stand	"	29	10.00	290.00
Lamp, coal oil stand	"	44	1.75	77.00
Lamp, coal oil hanging	"	9	6.00	54.00
Lamp, coal oil wall	"	2	1.75	4.00
Lamp, electric floor	"	21	20.00	420.00
Lamp, electric wall	"	4	3.00	12.00
Lamp, Welsbach gas	"	23	4.00	92.00
Lamp, post	"	7	20.00	140.00
Lamp, Mercury arc, 3½ amp., 54 inch	"	2	90.00	180.00
Light, drop	"	76	1.50	114.00
Ladder, step	"	57	6.35	362.00
Linoleum, battleship	Sq.Yd.	27144	3.00	81,432.00
Linoleum, printed	"	827	1.30	1,075.00
Locker, clothes, wood	Each	66	5.50	363.00
Locker, clothes, steel	"	1916	7.84	15,021.00
Locker, 7 compartment, steel	"	796	27.82	22,145.00
Locker, steel stationery	"	132	27.90	3,683.00
Locker, steel, miscellaneous	"	42	20.00	840.00
Lounge	"	52	25.00	1,300.00
Machine, clipless fastener	"	5	15.00	75.00
Machine, sewing, electric	"	2	75.00	150.00
Map	"	21	5.00	105.00
Mat, rubber door	"	17	.75	13.00
Mat, coco door	"	64	1.50	96.00
Mat, hemp door	"	3	1.50	4.00
Matting, rubber	Sq.Yd.	560	1.15	644.00
Mirror, framed	Each	244	10.00	2,440.00
Moulding, for wiring	Feet	55	.06	3.00
Partition, wood	"	474	2.00	948.00
Partition, wood and glass	"	497	2.00	994.00
Partition, wire woven	"	9	1.75	16.00
Partition, iron grill	"	44	1.75	77.00
Pad lock	Each	28	1.50	42.00
Pad, chair	"	12	.40	5.00

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ad, leather head band	Each	120	$ .15	$ 18.00
ost, iron, 2" diam., 4' long	"	7	1.32	9.00
honograph	"	56	100.00	5,600.00
honograph records	"	578	.75	434.00
ictures, framed	"	626	5.00	3,130.00
nch, paper	"	49	2.00	98.00
ss, letter, copy	"	2	8.50	17.00
ano	"	22	400.00	8,800.00
ano stool	"	17	3.50	60.00
ano bench	"	5	5.00	25.00
k, coat, other than costumer	"	24	24.00	576.00
k, hat, other than costumer	"	13	10.00	130.00
k, magazine	"	19	2.25	138.00
k, towel	"	44	1.00	44.00
k, umbrella	"	119	11.00	1,309.00
, extension cord	"	11	.50	6.00
, jumper, 8 hooks	"	2	.50	1.00
ing, wood	Foot	62	1.00	62.00
ing, brass	"	304	1.75	532.00
ing, chain	"	42	1.75	74.00
ing, iron pipe	"	8	.50	4.00
ng	Each	18	5.00	90.00
, distributing wire	"	70	15.87	1,111.00
tor drip pan	"	130	40.00	5,200.00
tor cover	"	2	.35	1.00
tor, green enamel	"	19	6.20	118.00
iron	"	1	.16	-
, postal	"	8	53.50	428.00
, household	"	72	2.00	144.00
, 20 lb.	"	5	1.00	5.00
, 24 lb.	"	1	3.00	3.00
, platform	"	1	3.45	3.00
, window and door	"	1	1.75	2.00
, folding	"	1,651	3.50	5,778.00
	"	7	9.45	66.00
, window	"	40	25.00	1,000.00
r, pencil	"	2,073	2.00	4,146.00
hine, motor driven	"	254	3.20	813.00
	"	1	175.00	175.00
	Pair	30	1.25	38.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Shelving	Lots	265	$ 20.00	$ 5,300.00
Shelf, bracket	Each	108	.31	33.00
Soldering iron	"	11	.65	7.00
Soldering iron, electric	"	2	5.31	11.00
Scoop, sand	"	10	.28	3.00
Sign, A.& W. Co. Electric clock Type W	"	1	40.00	40.00
Sign, brass	"	1	14.00	14.00
Sign, enameled	"	19	.69	13.00
Sign, framed	"	118	1.50	177.00
Sign, painted	"	24	1.50	36.00
Stamp affixer	"	6	20.00	120.00
Stamp, time	"	3	10.00	30.00
Service board, 10 line	"	1	36.00	36.00
Sink	"	3	25.00	75.00
Stove, soldering	"	98	2.45	240.00
Stove, coal, air tight	"	18	24.11	434.00
Stove, baseburner	"	18	74.25	1,336.00
Stove, gas, enclosed	"	85	13.85	1,177.00
Stove, gas, asbestos back	"	27	4.50	122.00
Stove, gas, Radiant fire	"	2	30.00	60.00
Stove, oil	"	21	9.60	202.00
Stove mat, asbestos	"	2	1.50	3.00
Still, water	"	23	20.00	460.00
Stool, high	"	92	2.25	207.00
Stool, low	"	9	1.75	16.00
Stool, wicker, foot	"	3	5.00	15.00
Stone jar, 20 gallon	"	1	5.00	5.00
Sweeper, Vacuum	"	8	50.00	400.00
Sweeper, carpet	"	1	5.00	5.00
Stand, typewriter	"	9	9.75	88.00
Stand, flower	"	19	2.25	43.00
Stand, telephone	"	46	5.50	253.00
Toilet, porcelain, with tank	"	2	33.40	67.00
Toilet, indoor sanitary	"	5	6.25	31.00
Toll timer, 6 minute	"	2	5.35	11.00
Thermometer	"	243	.75	182.00
Tank, 5 bucket, large	"	245	18.53	4,540.00
Tank, 5 bucket, small	"	127	15.71	1,995.00
Table, kitchen	"	138	3.85	531.00
Table, office	"	121	19.50	2,360.00
Table, library	"	100	16.65	1,665.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
ble, drafting	Each	2	$15.25	$ 30.00
ble, wicker	"	3	10.00	30.00
ble, end	"	3	12.00	36.00
ble, hospital, oak, 32" x 20"	"	2	6.25	12.00
ble, cord repair	"	5	38.00	190.00
cket, chute	"	18	120.00	2,160.00
ad, rubber	"	235	.20	47.00
ad, metal	"	20	1.95	39.00
y, card	"	7	.50	4.00
y, letter, wood	"	82	1.00	82.00
y, letter, metal,	"	78	1.45	113.00
writer, L. C. Smith,				
No. 5, 10" carriage	"	3	83.00	249.00
No. 8, 10" carriage	"	1	87.00	87.00
No. 2	"	1	80.00	80.00
No. 3, 12" carriage	"	1	87.00	87.00
writer, Underwood,				
No. 5, 10" carriage	"	4	83.03	332.00
No. 5, 12" carriage	"	2	83.03	166.00
No. 3, 12" carriage	"	3	87.08	261.00
writer, Remington No. 3, 12" carriage	"	1	83.00	83.00
writer, Oliver, 12" carriage	"	1	72.50	72.00
lls	"	75	1.15	86.00
lator, plain	"	112	3.00	336.00
lator, adjustable	"	18	4.50	81.00
ter	"	12	12.00	144.00
hose, 1½"	"	16	15.00	240.00
flower	Feet	60	.30	18.00
	Each	13	.50	6.00
stop	"	19	16.50	314.00
pocket	"	10	2.00	20.00
holder, glass cover	"	1	1.00	1.00
purifier, Pasteur	"	1	25.00	25.00
be	"	5	25.00	125.00

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DINING ROOM AND KITCHEN FURNISHINGS				
Bin, flour	Each	2	$ 2.90	$ 6.00
Box, ice cream packing	"	27	31.00	837.00
Butter cutter	"	5	2.25	11.00
Bain mari	"	2	22.00	44.00
Bread slicer	"	4	85.00	340.00
Beater, Hobart Electric	"	3	160.00	480.00
Cabinet, kitchen, factory made	"	17	63.00	1,071.00
Cabinet, kitchen, home made	"	14	25.00	350.00
Cabinet, china	"	5	37.50	188.00
Cabinet, pie	"	3	8.00	24.00
Chopper, food	"	2	6.50	13.00
Cupboard	"	4	14.70	59.00
Counter, cafeteria	"	1	25.00	25.00
Counter, cafeteria, marble top	"	7	260.00	1,820.00
Chair, dining	"	723	5.75	4,157.00
Chair, side arm, wood	"	4	6.85	27.00
Can, garbage	"	137	5.23	717.00
Can, bread	"	3	3.30	10.00
Dishes	Piece	13,857	.07	970.00
Dryer, dish	Each	12	.75	9.00
Display rack, plate glass shelf	"	5	240.00	1,200.00
Dust pan	"	82	.50	41.00
Dish wagon	"	1	27.00	27.00
Dutch oven	"	1	4.00	4.00
French frier	"	2	2.80	6.00
Grinder, meat, hand	"	33	6.50	214.00
Grinder, Hobart electric	"	3	160.00	480.00
Hot plate	"	46	7.56	348.00
Hood for gas range	"	3	35.00	105.00
Incinerator, gas burner	"	3	165.00	495.00
Kitchenette	"	35	138.00	4,830.00
Mixer, Hobart Electric	"	2	160.00	320.00
Machine, malted milk	"	1	15.00	15.00
Machine, refrigerating, "Jewell" iceless	"	1	250.00	250.00
Machine, refrigerating, "Seeger" iceless	"	1	250.00	250.00
Machine, refrigerating, "Isco" #20	"	1	250.00	250.00
Menu rack	"	4	10.25	41.00
Meat block	"	3	18.50	55.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DINING ROOM AND KITCHEN FURNISHINGS (CONT'D)				
Oven, pie	Each	2	$95.00	$ 190.00
Pail	"	109	.50	54.00
Pan	"	1,289	.90	1,160.00
Pot	"	277	1.25	346.00
Potato peeler, electric	"	3	160.00	480.00
Rack, plate	"	3	65.00	195.00
Railing	"	13	10.00	130.00
Range, table, gas	"	33	43.33	1,430.00
Range, gas	"	5	181.50	908.00
Refrigerator	"	62	97.00	6,014.00
Register, cash, National, 15 key, hand drive	"	34	75.00	2,550.00
Register, cash, National, 15 key, motor drive	"	1	125.00	125.00
Register, cash, American, 15 key, hand drive	"	1	60.00	60.00
Screen, wire, for counter, 24" x 58"	"	1	5.00	5.00
Shelving	Lot	80	20.00	1,600.00
Silver ware	Pieces	6,715	.75	5,036.00
Steam table	Each	32	242.00	7,744.00
Stove, heating	"	5	13.85	69.00
Stoves, ice cream	"	3	1.75	5.00
Slicer, Universal vegetable	"	1	2.95	3.00
Stapling machine, Sterling #20	"	1	4.25	4.00
Stapler, hand	"	5	5.00	25.00
Stapler, electric	"	21	50.00	1,050.00
Sink, enameled, drain board and back	"	2	28.20	56.00
Sink, drain	"	1	5.40	5.00
Stool	"	4	3.45	14.00
Stool, iron	"	2	2.35	5.00
Stool, wood top	"	161	3.85	620.00
Stool, glass top	"	43	18.45	793.00
Stool, enameled top	"	40	11.60	464.00
Stool, steel top	"	2	11.60	23.00
Stool, galv. top	"	1	11.60	12.00
Stool, zinc top	"	1	11.60	12.00
Stool, marble top	"	2	18.45	37.00
Stool, dining	"	5	13.15	66.00
Table, serving	"	28	28.50	798.00
Urn, hot water	"	4	15.00	60.00
Waste	"	23	.18	4.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
DINING ROOM AND KITCHEN FURNISHINGS (CONT'D)				
Tray, serving	Each	1,007	$1.15	$1,158.00
Urns, coffee	"	43	46.20	1,987.00
Urns, milk, 1 gallon	"	1	45.00	45.00
Washer, dish	"	13	297.00	3,861.00
Utensils, Misc. Kitchen	Pieces	832	.10	83.00
Tray, slide, 2 bar, 5/8"	Feet	14	.50	7.00
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES				
AKRON				
No. 1, 3 position, 8 panel, 92 jack, 9600 lines, subscribers section, including 1 - End panel to match above sections, 1 - Cable turning section to match above sections	Each	3	559.00	1,677.00
Operators telephone circuits, including 1 - Ringing circuit 1 - Auxiliary signal circuit	"	9	46.633	420.00
Subscribers cord circuits	"	90	20.04	1,804.00
Subscriber answering jacks	"	480	4.065	1,951.00
Subscriber multiple, 3 sections	"	200	1.366	273.00
Dummy multiple, 3 sections	"	4,000	.112	448.00
Miscellaneous equipment in sections	Lot	1	583.45	583.00
1 position instructors desk	Each	2	54.00	108.00
Operators telephone circuits	"	2	23.232	46.00
Incoming trunk circuits, r.d.	"	100	11.816	1,182.00
Outgoing trunk circuits	"	100	1.380	138.00
Miscellaneous equipment in sections	Lot	1	43.22	43.00
Material				8,672.00
Inst. labor				3,200.00
Inst. material				128.00
G. E. Engineering				640.00
Freight and cartage				87.00
Contingencies				87.00
Total				$ 13,000.00
Students chairs	Each	33	5.70	188.00

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CANTON				
1 position demonstration switchboard, including:				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
20- Subscriber answering jacks				
40- Subscribers multiple, 3 sections				
160-Dummy multiple, 3 sections				
Miscellaneous equipment in sections	Each	3	$398.86	$1,197.00
Inst. labor				443.00
Inst. material				18.00
T. E. Engineering				90.00
Freight and cartage				12.00
Contingencies				12.00
Total				1,772.00
Students chairs	Each	3	4.75	14.00
[illegible]LAND				
[illegible], 3 position, 8 panel, 92 jack, [illegible]0 line subscriber sections	Each	9	489.00	4,401.00
[illegible] turning section to match above [illegible]tions	"	1	235.00	235.00
[illegible]els to match above sections	"	1	75.00	75.00
[illegible]bers positions	"	27	101.602	2,743.00
[illegible]ber answering jacks	"	720	3.655	2,632.00
[illegible]ber cord circuits, M.R.	"	270	28.385	7,664.00
[illegible] trunk circuits, 9 sections	"	480	37.84	18,163.00
[illegible]ber multiple, 9 sections	"	340	4.106	1,396.00
[illegible]ultiple, 9 sections	"	47,340	.112	5,302.00
[illegible]arm circuits	"	1	9.00	9.00
[illegible]ers telephone circuits, 3 divis- [illegible], 9 sections	Lot	1	123.30	123.00
[illegible]neous equipment in sections	"	1	1750.35	1,750.00
[illegible] position, 8 panel, 92 jack, [illegible] line trunk sections	Each	1	489.00	489.00
[illegible]r switching positions	"	3	34.39	103.00
[illegible] trunk circuits, subs.	"	144	23.20	3,341.00
[illegible] trunk circuits, 5 panel	"	80	.85	68.00
[illegible]s multiple, 1 section	"	340	.335	114.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
Grouping key circuits	Each	3	$ 5.90	$ 18.00
Busy back circuits	"	20	.864	18.00
Plugging up cord circuits	"	10	2.578	26.00
Supervisors telephone circuits, 1 section	Lot	1	6.54	7.00
Miscellaneous equipment in sections	"	1	167.71	168.00
4 position, 14 panel, dummy practice board	Each	1	600.00	600.00
Dummy multiple	"	8,400	.112	941.00
Miscellaneous equipment in section	Lot	1	176.48	176.00
3 position, 9 panel, practice board	Each	1	400.00	400.00
Dummy multiple	"	3,600	.112	403.00
Miscellaneous equipment in section	Lot	1	126.67	127.00
Supervisors table, 28½" x 50"	Each	1	28.00	28.00
Miscellaneous equipment on table	Lot	1	53.74	54.00
12 position ringing and monitoring desk, 50½" x 12'0" (1 supervisor position, 11 student positions)	Each	1	58.50	58.00
Miscellaneous equipment on table	Lot	1	74.67	75.00
2 position, 7 panel, low type, instructors desks (similar to #2 chief operator's desk)	Each	5	309.00	1,545.00
2 way trunk circuits	"	540	10.932	5,903.00
Outgoing trunks, key ended	"	135	1.484	200.00
Operators cord circuits, single	"	270	5.91	1,596.00
M.R.auxiliary signal circuits	"	27	4.572	123.00
Ringing auxiliary signal circuits	"	27	2.84	77.00
Peg count circuits	"	27	5.042	136.00
Peg count key and register circuits	"	9	4.572	41.00
Key circuits	"	9	9.92	89.00
Outgoing trunk circuits	"	108	.745	80.00
Annunciator circuits	"	9	1.00	9.00
Operators telephone circuits	"	9	23.333	210.00
Miscellaneous equipment in sections	Lot	5	9.80	49.00
1 position, 1 panel, demonstration switchboards	Each	5	150.00	750.00
Miscellaneous equipment in section	Lot	5	248.868	1,244.00

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
Ironwork for intermediate distributing frame, 16 verts.	Lines	3,200	$ .10	$ 320.00
Ironwork for coil rack capacity	Coils	289	.42	121.00
Ironwork for relay rack, 12 bays, capacity 1-3/4" plates	Plates	700	.48	336.00
Slate panels, 34 fuses each	Each	28	16.32	457.00
Slate panels, 1 fuse each	"	1	7.14	7.00
Wood panels, same size as slate panels	"	13	4.42	57.00
Ironwork for supporting slate panels for coil rack fuse panels.	"	4	.40	2.00
Guard rails, 1/2" round iron	"	728	.072	52.00
No. 88A fuses				
8" iron cable rack	Feet	112	1.60	179.00
6" iron cable rack	"	30½	.80	24.00
16" iron cable rack	"	53-2/3	2.80	150.00
Cable and wire	Lot	1	4592.30	4,592.00
Miscellaneous equipment, not listed under other items	"	1	2.32	2.00
Material				70,056.00
Labor				25,921.00
Material				1,051.00
Engineering				5,254.00
and cartage				701.00
encies				701.00
				$ 103,584.00
ench chairs - cane seat	Each	100	10.95	1,095.00
, 12 drop annunciator	"	1	35.15	35.00
Keys	"	1	.90	1.00
e, 24" x 36"	"	4	12.50	50.00
extinguishers, fire	"	5	9.60	48.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
16", 110V D. C. oscillating fans	Each	11	$20.74	$ 228.
12" x 13" wood shelf on 2 10" x 12" iron brackets, fan	"	1	3.30	3.
Straight oak office chairs, no arms	"	3	11.29	34.
Fiber seat oak dining chairs	"	4	4.55	18.
Swivel oak office chairs, arms	"	6	14.12	85.
Operators chairs, 24" base	"	62	8.60	533.
Swivel mah. office chairs, arms	"	3	25.90	78.
Straight mah. office chairs, no arms	"	2	12.06	24.
Straight oak office chairs, arms	"	3	13.34	40.
Swivel oak office chairs, no arms	"	1	14.12	14.
12", 110V D.C. bracket fan	"	1	18.14	18.
16", 110V D.C. bracket fan	"	7	20.74	145.
Blackboard, 37½" x 55½", 3" oak frame and chalk rack	"	1	14.00	14.
Blackboard, 48" x 54", 6" oak frame and chalk rack	"	1	18.00	18.
Blackboard, 32" x 60", 5½" oak frames and chalk rack	"	2	13.50	27.
Metal waste baskets, 13" x 13" x 15"	"	7	1.50	10.
Pencil sharpeners	"	5	1.45	7.
Bevel plate mirror, 25½" x 56", 3" oak frame	"	3	19.00	57.
Bevel plate mirror, 15½"x27½", 2½" oak frame	"	1	4.00	4.
8" Round brass clock, 8 day	"	5	13.50	68.
Wall clock, Thomas	"	3	9.50	28.
Thermometers, various	"	7	.75	5.
Wood chart rack	"	1	15.00	15.
Asbestos blankets	"	2	4.06	8.
50 compartment steel cabinet for operators telephone sets	"	4	34.25	137.
Sectional file (2 cupboard, 3 drawer, 9" sanitary base) 39" x 60" x 24", Mah. finish	"	1	62.00	62.
Steel stationery locker, 37" x 72" x 19", 2 doors, no shelves	"	1	23.45	23.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
Steel stationery locker, 36" x 72" x 19", 1 door, 5 shelves	Each	2	$27.90	$ 56.00
7 compartment combination clothes locker, 36" x 72" x 30"	"	28	27.82	779.00
Steel locker (cabinet) 36" x 72" x 18", 1 door, 5 shelves	"	1	27.90	28.00
Sectional file cabinet, 16 4"x10"x17" drawers, on sanitary base, oak	"	1	30.55	31.00
Bulletin board, 36¾" x 40" x 3¾", oak, 2 glazed sliding doors	"	1	30.00	30.00
Operators telephone sets (plugs and cords only)	"	150	2.50	375.00
Double flat top sanitary desk, 48" x 60", mahogany	"	1	68.94	69.00
Single flat top sanitary desk, 34" x 58", mahogany	"	1	78.00	78.00
34" x 54", oak	"	1	48.00	48.00
34" x 60", oak	"	1	54.00	54.00
Drop leaf typewriter desk, single pedestal, sanitary, oak	"	1	40.00	40.00
Oak stand, 17" x 23"	"	1	9.00	9.00
Oak tabouret, 15" x 15"	"	1	9.00	9.00
Mail pails (cover and hook)	"	8	1.56	12.00
Marsulin for 10 sections and cable turning section #1 switchboard	"	1	104.50	104.00
Fire bucket tanks	"	2	18.53	37.00
Sanitary drinking fountains and cooler (Allen Filter Co.)	"	3	40.00	120.00
Wilton rug, 8'3" x 10'6"	"	1	110.00	110.00
Wool rugs in rest rooms	Lot	1	310.00	310.00
Coat trees, mahogany	Each	2	5.50	11.00
Desk lamp, complete	"	1	22.50	22.00
Miscellaneous pictures (Room 903)	Lot	1	50.00	50.00
Waste basket, mahogany finish	Each	1	2.25	2.00
Metal waste basket	"	1	1.00	1.00
Standard typewriter	"	1	83.03	83.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
CLEVELAND (CONT'D)				
Desk lamp, complete	Each	1	$8.50	$ 8.00
Miscl. pictures and mirrors (rest room)	Lot	1	250.00	250.00
1/4" battleship linoleum	Yards	376	3.00	1,128.00
8" mahogany name plates (desk markers)	Each	4	1.00	4.00
6" Faraday gongs	"	2	8.79	18.00
96 compartment umbrella rack (with locks)	"	1	132.00	132.00
No. VV90 Victrola	"	1	100.00	100.00
Victrola records	"	65	.75	49.00
Oak tables, 35" x 65"	"	1	29.00	29.00
72" wicker davenport	"	2	60.00	120.00
72" wicker day bed	"	1	18.00	18.00
Davenport cushions	"	8	2.00	16.00
28" Wicker fernery	"	2	12.00	24.00
42" round wicker table	"	2	35.00	70.00
Wicker rockers, with arms	"	16	25.00	400.00
Wicker chairs, with arms	"	4	20.00	80.00
Wicker floor lamp, complete	"	1	40.00	40.00
Polychrome floor lamp, complete	"	1	45.00	45.00
Wicker tree for bird cage	"	1	6.50	6.00
Wicker bird cage	"	1	15.75	16.00
Wicker desk, 20" x 34"	"	1	25.00	25.00
Miscel. draperies in rest room	Lot	1	80.00	80.00
COLUMBUS				
1 panel, 1 position, domonstration switchboards, including				
2 - subscribor cord pairs (circuits)				
10 -subscriber answering jacks				
20- subscribor multiple (3 sect.)				
1 - operators telephone circuits				
1 - ringing circuits				
1 - dialing circuits				
1 - auxiliary signal circuits				
180-dummy multiple (3 sects.)				
Miscel. equipment in sections	Each	3	407.607	1,223.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
COLUMBUS (CONT'D)				
No. 1C, 3 position, 8 panel, 92 jack, 9600 line sections	Each	2	$489.00	$ 978.00
Cable turning section to match above sections	"	1	135.00	135.00
End panel to match above sections	"	1	75.00	75.00
Subscriber trunk positions	"	1	34.39	34.00
Subscriber line positions	"	5	46.633	233.00
Subscriber answering jacks	"	120	4.065	488.00
Dummy answering jacks	"	600	.112	67.00
Subscriber multiple (2 sections)	"	160	.829	133.00
Dummy multiple (2 sections)	"	600	.112	67.00
Incoming trunk circuits	"	20	23.20	464.00
Subscribers cord circuits	"	50	20.04	1,002.00
Supervisors telephone circuits, 1 division, 2 sections	Lot	1	34.56	35.00
Outgoing trunk circuits (2 sections)	Each	160	1.163	186.00
Dummy outgoing trunks (2 sections)	"	480	.112	54.00
Night alarm circuits	"	1	9.00	9.00
Misc. equipment in sections	Lot	1	307.36	307.00
Network for intermediate distributing frame, 4 vorts. (in cable turning section)	Lines	800	.10	80.00
No. 1, 2 position, 5 panel, low type instructors desk	Each	1	309.00	309.00
Cable turning section to match above sections	"	1	108.00	108.00
End panel to match above section	"	1	50.00	50.00
Operators telephone circuits	"	2	23.232	46.00
Auxiliary sig. circuits (ringing)	"	2	2.84	6.00
Auxiliary sig. circuits (supr.)	"	2	2.84	6.00
Auxiliary sig. circuits (M.R.)	"	6	4.572	27.00
Cord circuits	"	30	20.04	601.00
Cord circuits (C.W. with auxiliary sig. circuits)	"	24	4.324	104.00
Outgoing trunk circuits with flashing keys	"	130	1.484	193.00
Outgoing trunk circuits (regular)	"	40	.707	28.00
Kitchen supervisory signals	"	10	.90	9.00
Misc. equipment in section	Lot	1	13.75	14.00

7768

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
COLUMBUS (CONT'D)				
2 position, 7 panel dummy practice beard sections	Each	3	$300.00	$ 900.00
Operators telephone circuits	"	6	6.64	40.00
Dummy outgoing trunks	"	840	.112	94.00
Dummy multiple	"	24,000	.112	2,688.00
Miscl. equipment in sections	Lot	1	397.40	397.00
Supervisors table, 24" x 72", birch mahogany finish	Each	1	28.00	28.00
Miscl. equipment on table	Lot	1	35.22	35.00
Battery cabinet, 34" x 47" x 21½", 2 drop doors, 2 shelves	Each	3	70.00	210.00
Dry cells	"	228	.241	55.00
No. 62D Protectors	"	3	.158	-
No. 24A fuses	"	3	.028	-
Repeater Equipment				
No. 58A retardation coils	"	3	5.25	16.00
No. 21K condensers	"	6	.60	4.00
No. 26N rheostat	"	3	26.00	78.00
No. 100A repeater socket	"	3	1.40	4.00
No. 101D vacuum tubes	"	3	7.00	21.00
No. 203 input transformer	"	3	36.00	108.00
Wall receptacle, Bryant	"	3	.19	1.00
No. 6E resistance lamp	"	3	.238	1.00
No. 71A retardation coils	"	3	3.75	11.00
Output transformer, D-12326	"	3	14.00	42.00
Miscellaneous jacks	"	6	.32	2.00
Relay, A type	"	3	1.10	3.00
Resistances, 18 type	"	30	.25	8.00
Resistance mtg. plate (special)	"	3	1.00	3.00
Factory wiring	Lot	3	4.40	13.00
6" Iron cable racks	Feet	44	1.20	[illegible]
Cable rack hangers	Each	14	1.50	21.00
Cable and wire	Lot	1	426.78	[illegible]
Material				12,[illegible]
Inst. labor				4,[illegible]
Inst. material				[illegible]
W. E. Engineering				[illegible]
Freight and Cartage				[illegible]
Contingencies				[illegible]
Total				$ [illegible]

COMPANY WIDE INVENTORY

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 232 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
COLUMBUS (CONT'D)				
Students benches, 4 seats each, with arm rests	Each	5	$20.00	$ 100.00
Students chairs	"	72	5.70	410.00
Flat top desk, 33" x 42", mahogany	"	3	48.00	144.00
Hall bells	"	1	.20	
Operators chairs, 24" base	"	14	8.60	120.00
Operators chairs, 18" base	"	6	7.68	46.00
Instructors charts	"	5	5.00	25.00
Blackboards, 40"x60", 2¼" oak frame and chalk rack	"	1	16.75	17.00
Blackboards, 48"x96", 2¼" oak frame and chalk rack	"	1	32.00	32.00
Steel office chair, birch mahogany, no arms	"	3	18.46	55.00
Wall clock, octagon case	"	1	9.50	10.00
Wall clock, Thomas	"	1	9.50	10.00
Wall pails	"	2	.61	1.00
Wall scoops	"	2	.27	1.00
Wall pail covers	"	2	.41	1.00
Wall pail hooks (harness hooks)	"	2	.27	1.00
Water bucket tank	"	1	18.53	19.00
Metal extinguisher - fire	"	1	9.60	10.00
Asbestos blanket	"	1	4.06	4.00
Iron conduit	Feet	20	.085	2.00
Duct connector	Each	1	.68	1.00
Window ventilator	"	1	4.00	4.00
Operators telephone sets (cords and plugs only)	"	21	2.50	52.00
Compartment steel cabinet for operators telephone sets	"	1	19.00	19.00
Battery base for telephone set cabinet	"	1	4.50	4.00
1 - 12", 110V D.C. oscillating fan	"	1	18.14	18.00
1 - 12" 110V D.C. desk fan	"	1	18.14	18.00
Incandescent, 150W lamps	"	1	8.00	8.00
Incandescent, 200W lamps	"	2	11.00	22.00

12408

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
DAYTON				
1 position, 1 panel demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
2 - Subscriber cord circuits				
10- Subscriber answering jacks				
20- Subscriber multiple				
180-Dummy multiple				
Miscel. equipment in sections	Each	2	$398.86	$ 798.00
Inst. Labor				295.00
Inst. Material				12.00
W. E. Engineering				60.00
Freight and Cartage				8.00
Contingencies				8.00
Total				$1,181.00
Students chairs	"	15	5.70	86.00
No. 6C Caloulagraphs	"	2	72.55	145.00
EAST LIVERPOOL				
1 position, 1 panel, demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
2 - Subscriber cord circuits				
10- Subscriber answering jacks				
40- Subscriber multiple				
160-Dummy multiple				
Miscel. equipment in section	"	1	398.86	399.00
Inst. Labor				148.00
Inst. Material				6.00
W. E. Engineering				30.00
Freight and Cartage				4.00
Contingencies				4.00
Total				$ 591.00
Students chairs	"	5	5.70	28.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-3 - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
FINDLAY				
1 position, 1 panel, demonstration switchboard, including 1 - Operators telephone circuit 1 - Ringing circuit 1 - Auxiliary signal circuit 3 - Subscriber cord circuits 10- Subscriber answering jacks 80- Subscriber multiple 180-Dummy multiple Miscel. equipment in section	Each	1	$398.86	$ 399.00
Inst. labor				148.00
Inst. Material				6.00
T. E. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 591.00
Students chairs	Each	6	5.70	34.00
FOSTORIA				
1 position, 1 panel demonstration switchboard, including 1 - Operators telephone circuits 1 - Ringing circuit 1 - Auxiliary signal circuit 3 - Subscriber cord circuits 10- Subscriber answering jacks 80- Subscriber multiple 180-Dummy multiple 30- No. 42A signals (mounted) Miscel. equipment in section	Each	1	421.06	421.00
Inst. labor				156.00
Inst. material				6.00
T. E. Engineering				32.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 623.00
Students chairs	Each	1	5.70	6.00
Department ticket file	"	1	4.00	4.00

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
LANCASTER				
1 position, 1 panel, demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
2 - Subscribor cord circuits				
10- Subscriber answering jacks				
20- Subscribor multiple				
180-Dummy multiple				
Miscl. equipment in sections	Each	1	$398.86	$ 399.00
Inst. labor				148.00
Inst. material				6.00
W. E. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 591.00
MARIETTA				
1 position, 1 panel demonstration switchboard, including				
1 - Operators telephone circuits				
1 - Ringing circuits				
1 - Auxiliary signal circuits				
2 - Subscriber cord circuits				
10- Subscriber answering jacks				
20- Subscriber multiple				
180-Dummy multiple				
Miscl. equipment in sections	Each	1	398.86	399.00
Inst. Labor				148.00
Inst. material				6.00
W. E. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 591.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Account 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
SANDUSKY				
2 panel, 1 position framework switchboard section	Each	1	$155.00	$ 155.00
Operators telephone circuits, including				
1 - ringing circuit				
1 - Auxiliary signal circuit	"	1	46.663	47.00
Subscriber cord circuits	"	6	20.04	120.00
Subscriber answering jacks	"	4	4.065	16.00
Dummy multiple	"	100	.112	11.00
Miscel. equipment in section	Lot	1	11.13	11.00
Material				360.00
Inst. labor				133.00
Inst. material				5.00
E. E. Engineering				27.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 533.00
Students chairs	Each	1	5.70	6.00
STEUBENVILLE				
1 position, 1 panel, demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
2 - Subscriber cord circuits				
10- Subscriber answering jacks				
10- Subscriber multiple				
150-Dummy multiple				
Miscl. equipment in section	Each	1	398.86	399.00
Inst. labor				148.00
Inst. material				6.00
E. E. Engineering				30.00
Freight and Cartage				4.00
Contingencies				4.00
Total				$ 591.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproducti Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
TOLEDO				
No. 1, 3 position, 7 panel, 49 jack, 5600 line subscriber board	Each	2	$476.00	$ 952.0
End panel to match above sections	"	1	135.00	135.0
Cable turning section to match above sections	"	1	80.00	80.0
Operators telephone circuits, including 1 - ringing circuit 1 - auxiliary signal circuit.	"	6	35.816	215.0
Subscriber cord circuits	"	60	22.99	1,379.0
Subscriber answering jacks	"	140	4.065	569.0
Subscriber multiple (2 sections)	"	5,000	.829	4,145.0
Outgoing trunk circuits (2 sections)	"	420	1.163	488.0
Miscel. equipment in sections	Lot	1	268.94	269.0
3 position, 7 panel, dummy practice switchboard	Each	3	300.00	900.0
Dummy cord circuits	"	75	3.756	282.0
Dummy multiple, 20 per strip	"	3,360	.112	376.0
Dummy multiple, 10 per strip	"	720	.112	81.0
2 position instructors desk	"	1	309.00	309.0
Incoming trunk circuits	"	60	20.39	1,223.0
Outgoing trunk circuits	"	60	.707	42.0
Auxiliary signal circuits	"	8	2.84	23.0
Operators telephone circuits	"	2	23.232	46.0
Ringing circuits	"	2	.90	2.0
Cord circuits	"	20	20.04	401.0
Monitoring cords	"	1	1.878	2.0
1 position instructors desk (A-C PBX switchboard cabinet)	"	1	150.00	150.0
Operators telephone circuits	"	1	23.232	23.0
Ringing circuits	"	1	.90	1.0
Incoming trunk circuits	"	10	20.39	204.0
Outgoing trunk circuits	"	10	.707	7.0
Cord circuits	"	8	20.04	160.0
Monitor cord circuits	"	1	1.878	2.0
Miscel. equipment in desk	Lot	1	3.94	4.0

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
[illegible] FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
TOLEDO (CONT'D)				
Sterling, 3 position, 7 panel, 12600 line subscriber switchboard	Each	1	$510.47	$ 510.00
Sterling operators telephone circuits, including:				
1 - Sterling ringing circuit				
1 - Sterling auxiliary signal circuit	"	3	51.64	155.00
Sterling subscriber cord circuits	"	45	22.17	998.00
Sterling subscriber answering jacks	"	70	4.842	339.00
Sterling subscriber multiple	"	5,000	.714	3,570.00
Sterling outgoing trunk circuits	"	420	.568	239.00
Miscel. equipment in section	Lot	1	204.15	204.00
1 position, 1 panel, demonstration switchboard, including				
1 - Operators telephone circuit				
1 - Ringing circuit				
1 - Auxiliary signal circuit				
1 - Subscriber cord circuits				
10- Subscriber answering jacks				
40- Subscriber multiple (2 sections)				
100-Dummy multiple (2 sections)				
Miscel. equipment in sections	Each	5	398.86	1,994.00
[illegible] cable racks	Feet	42	.80	34.00
[illegible]				
[illegible] labor				$20,513.00
[illegible] material				7,890.00
[illegible] Engineering				308.00
[illegible] and cartage				1,538.00
[illegible] gencies				205.00
				205.00
[illegible]				
				$30,359.00
[illegible] chairs, no arms	Each	19	5.00	95.00
[illegible] benches, 2 seat	"	3	10.00	30.00
[illegible] benches, 3 seat	"	3	15.00	45.00
[illegible] benches, 5 seat	"	3	25.00	75.00
[illegible] chairs - with arms	"	17	5.70	97.00

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)			
YOUNGSTOWN - GARFIELD			
1 position, 1 panel, demonstration switchboard, including: 1 - operators telephone circuit 1 - ringing circuit 1 - auxiliary signal circuit 2 - subscriber cord circuits 20- subscriber answering jacks 20- subscribers multiple 180-dummy multiple Miscel. equipment in section	Each	1	$398.86	$ 399.00
Material				399.00
Inst. labor				148.00
Inst. material				6.00
W. E. Engineering				30.00
Freight and Cartage				4.00
Contingencies				4.00
Total				$ 991.00
Students chairs	Each	6	5.70	34.00
YOUNGSTOWN - RANDOLPH				
1 position, 1 panel, domonstration switchboard, including 1 - Operators telephone circuits 1 - ringing circuit 1 - auxiliary signal circuit 2 - subscriber cord circuits 10- subscriber answering jacks 20- subscriber multiple 180-dummy multiple Miscel. equipment in section	Each	1	398.86	399.00
Inst. Labor				148.00
Inst. material				6.00
W. E. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 991.00

3 - CENTRAL OFFICE EQUIPMENT

3-3 - Other Equipment of Central Office - Acct. 222 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SCHOOL FURNISHINGS AT THE FOLLOWING EXCHANGES (CONT'D)				
LAMEVILLE				
1 position, 1 panel, demonstration switchboard, including 1 - operators telephone circuit 1 - ringing circuit 1 - auxiliary signal circuit 2 - subscribers cord circuits 10- subscriber answering jacks 40- subscriber multiple 160-dummy multiple Misc1. equipment in section	Each	1	$398.86	$ 399.00
2 position, 7 panel, dummy practice switchboard	"	1	300.00	300.00
Dummy multiple (subs.)	"	5,000	.112	560.00
Dummy trunk multiple	"	70	.112	8.00
Dummy cord circuits	"	20	3.756	75.00
Misc1. equipment in section	Lot	1	33.00	33.00
Material				1,375.00
Inst. labor				509.00
Inst. material				21.00
E. E. Engineering				103.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 2,036.00
TOTAL - ACCOUNT 222 - Other Equipment of Central Office				$ 632,518.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the company and which are so taken into consideration and evaluated in this appraisal.

Bags, cash
Bellows
Boards, clip
Boilers, wash
Bottles, hot water
Bags, mail
Bins, storage
Boards, wash
Bottles, 5 gal.
Barometers,

7778

COMPANY WIDE APPRAISAL

3 - CENTRAL OFFICE EQUIPMENT

3-B - Other Equipment of Central Office - Acct. 222 (Cont'd)

Boxes, bedding
Bases for filing and other cabinets
Cups, clip, sponge and pin
Cords, extension and lamp
Dictionaries
Door checks
Files, spindle
Flags
Hamper, clothes
Letter openers
Mats, cuspidor
Pads, rug
Pads, stamp
Platforms
Rubber stamps
Stencil cutters
Shelves for hot plates
Tops for filing and other cabinets
Boxes, letter
Candlesticks
Covers, fan
Clips, spring, paper
Directories, city
End panels for filing and other cabinets
Germicide guns
Holder for calendar pads
Moisteners
Pads, calender
Pads, desk
Paper cutters
Rods, curtain
Rulers
Shelves for fans
Stove pipe

Inventory as of Oct. 31,1924.

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

SUMMARY

4-A Exchange Pole Lines	$11,295,157.00
4-B Exchange Aerial Cable	9,709,537.00
4-C Exchange Aerial Wire	5,096,509.00
4-D Exchange Underground Conduit	13,244.049.00
4-E Exchange Underground Cable	12,041,301,00
4-F Exchange Submarine Cable	19,729.00
4-G Toll Pole Lines	7,710,121.00
4-H Toll Aerial Cable	601,140.00
4-I Toll Aerial Wire	4,351,642.00
4-J Toll Underground Conduit	45,698.00
4-K Toll Underground Cable	472,512,00
4-L Toll Submarine Cable	12,652.00
4-M Right of Way	1,940,501.00
TOTAL - DISTRIBUTING SYSTEM	$66,540,548.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-A - Exchange Pole Lines - Acct. 241

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Poles,				
15', Avg. Class D	Each	2,417.9	$11.46	$ 27,709.00
18', Avg. Class E	"	8,866.2	12.12	107,458.00
20', Avg. Class D	"	73,455.2	13.05	958,590.00
22', Avg. Class E	"	47,678.4	13.74	655,101.00
25', Avg. Class D	"	103,438.6	17.78	1,839,138.00
30', Avg. Class C	"	61,313.7	24.80	1,520,580.00
35', Avg. Class C	"	63,135	35.31	2,229,297.00
40', Avg. Class C	"	34,509.8	43.97	1,517,396.00
45', Avg. Class C	"	16,295.8	51.37	837,115.00
50', Avg. Class C	"	7,247.9	57.93	419,871.00
55', Avg. Class C	"	2,545.2	65.98	167,932.00
60', Avg. Class C	"	908.4	80.10	72,763.00
65', Avg. Class D	"	265.5	90.70	24,081.00
70', Avg. Class C	"	54.2	100.24	5,433.00
75', Avg. Class C	"	8	117.97	944.00
80', Avg. Class B	"	1.7	151.04	257.00
107', Avg. Class B	"	1	202.12	202.00
Crossarms Avg. 10 Pin (10'0" Fir)	"	264,910	3.44	911,290.00
TOTAL - ACCOUNT 241 - Exchange Pole Lines				$11,295,157.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Anchors	Anchor guys	Pavement setting
Line guys	Arm guys	Butt treatment
Wood pole brackets	Tree guys	Hub guards
Iron pole brackets	Cribbing guards	Wire wound guards
Transposition brackets	Wood pole steps	Lightning grounds
Full creosoting of poles	Iron pole steps	Guy shields
Push brace equipment	Pole painting	Back braces
Rock setting	Side arm braces	

These items are evaluated in the unit costs applicable to the major items.

4-B - Exchange Aerial Cable - Acct. 242

Item	Unit Quantity	Unit Cost	Reproduction Cost New
No. 19 B. & S. Ga. Cable			
2 Pair	Feet 480	$ .29	$ 139.00
4 "	" 200	.30	60.00
6 "	" 360	.31	112.00
11 "	" 357	.34	121.00
16 "	" 5,345	.37	1,978.00
26 "	" 133,763	.43	57,518.00
31 "	" 571,809.5	.56	320,213.00
61 "	" 2,741	.61	1,672.00
76 "	" 23,479	.68	15,966.00
101 "	" 325,251	.82	266,706.00
121 "	" 3,103	.96	2,979.00
152 "	" 54,183	1.09	59,059.00
202 "	" 112,532.5	1.36	153,044.00
252 "	" 592	1.64	971.00
303 "	" 16,579	1.88	31,169.00
404 "	" 76	2.13	162.00
No. 20 B. & S. Ga. Cable			
11 Pair	" 1,078	.37	399.00
16 "	" 380	.41	156.00
26 "	" 321,786	.48	154,457.00
31 "	" 14	.49	7.00
51 "	" 236,169	.62	146,425.00
76 "	" 71,814	.74	53,142.00
91 "	" 1,898	.86	1,632.00
101 "	" 108,267	.91	98,523.00
126 "	" 28,137	1.04	29,262.00
152 "	" 12,057	1.22	14,710.00
177 "	" 672	1.34	900.00
202 "	" 20,653	1.46	30,153.00
303 "	" 721	1.96	1,413.00
404 "	" 1,272	2.39	3,040.00
No. 22 B. & S. Ga. Cable			
6 Pair	" 1,025	.29	297.00
11 "	" 13,571.5	.31	4,207.00
16 "	" 173,379.5	.32	55,481.00
26 "	" 518	.33	171.00
	"3,707,270.5	.35	1,297,545.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-B - Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 22 B. & S. Ga. Cable (Cont'd)				
31 Pair	Feet	4,775	$ .36	$ 1,719.00
51 "	"	4,658,566.5	.42	1,956,598.00
61 "	"	39,461	.45	17,757.00
76 "	"	311.117	.49	152,447.00
101 "	"	2,118,519.5	.56	1,186,371.00
111 "	"	703	.58	408.00
121 "	"	66,975	.61	40,855.00
126 "	"	25,828	.63	16,272.00
152 "	"	628,055.5	.70	439,639.00
202 "	"	841,900	.83	698,777.00
252 "	"	2,729	.98	2,674.00
303 "	"	120,552.5	1.11	133,813.00
404 "	"	154,559	1.29	199,381.00
606 "	"	35,521.3	1.81	64,294.00
909 "	"	525	2.47	1,297.00
No. 24 B. & S. Ga. Cable				
11 Pair	"	87	.30	26.00
16 "	"	3,718	.31	1,153.00
21 "	"	325	.32	104.00
26 "	"	198,514	.33	65,510.00
41	"	60	.37	22.00
51 "	"	1,354,702.5	.39	528,334.00
76 "	"	1,050	.45	472.00
101 "	"	426,389.5	.50	213,195.00
152 "	"	2,934	.62	1,819.00
202 "	"	255,727	.74	189,238.00
303 "	"	2,235	.96	2,146.00
404 "	"	132,555.5	1.18	156,415.00
606 "	"	36,377	1.60	58,203.00
909 "	"	127	1.90	241.00
1212 "	"	355	2.40	852.00
Composite Cable				
10 Pair, 19 Ga.) 40 Pair, 22 Ga.)	"	1,864	.54	1,007.00
10 Pair, 19 Ga.) 65 Pair, 22 Ga.)	"	3,113	.61	1,899.09

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-B - Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
10 Pair 19 Ga.) 90 Pair 22 Ga.)	Feet	1,353	$ .68	$ 920.00
50 Pair 19 Ga.) 50 Pair 22 Ga.)	"	9,474	.79	7,486.00
50 Pair 19 Ga.) 150 Pair 22 Ga.)	"	13,415	1.05	14,086.00
8 Quad 13 Ga., A.T.& T.) 48 Quad 16 Ga., - 9 Quad A.T.& T.) 39 Quad Toll) 26 Pair 19 Ga. - Exch. 9.2%)	"	41,976	.17	7,136.00
16 Pair 13 Ga.) 4 Pair 16 Ga.) 152 Pair 22 Ga,)	"	51	1.16	59.00
25 Pair 16 Ga. - Toll) 101 Pair 22 Ga. - Exch.-50.12%)	"	296	.46	136.00
26 Pair 16 Ga. - Toll) 126 Pair 22 Ga. - Exch.-54.66%)	"	591	.53	313.00
26 Pair 16 Ga. - Toll) 152 Pair 22 Ga. - Exch.-59.25%)	"	1,378	.63	868.00
76 Pair 19 Ga.) 51 Pair 20 Ga.)	"	5,487	1.00	5,487.00
76 Pair 19 Ga.) 51 Pair 20 Ga.) 26 Pair 22 Ga.)	"	2,758	1.06	2,923.00
76 Pair 19 Ga.) 51 Pair 20 Ga.) 51 Pair 22 Ga.)	"	1,100	1.12	1,232.00
12 Quad 16 Ga.) [illegible] Pair 19 Ga.)	"	1,763	1.90	3,350.00
[illegible] Pair 13 Ga.) [illegible] Pair 19 Ga.)	"	317	1.81	574.00

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-B - Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
14 Pair 16 Ga. - Toll) 101 Pair 19 Ga. - Exch.)	Feet	319	$ .68	$ 217.00
11 Pair 13 Ga.) 40 Pair 16 Ga.)	"	5,492	1.02	5,602.00
Terminals - Outside Unprotected				
10 Pair	Each	13	6.76	88.00
11 "	"	14,598	6.76	98,682.00
16 "	"	44,233	8.07	356,960.00
21 "	"	1	7.70	8.00
26 "	"	4,197	11.04	46,335.00
31 "	"	41	9.18	376.00
51 "	"	89	10.68	951.00
61 "	"	6	18.59	112.00
101 "	"	1	26.96	27.00
Terminals - Outside Protected				
1 Pair	"	11	4.37	48.00
6 "	"	6	11.22	67.00
11 "	"	2,727	15.49	42,241.00
16 "	"	984	18.59	18,293.00
21 "	"	7	23.31	163.00
26 "	"	2,797	24.55	68,666.00
31 "	"	6	31.90	191.00
41 "	"	1	38.23	38.00
51 "	"	512	45.60	23,347.00
61 "	"	1	53.06	53.00
76 "	"	11	58.73	646.00
101 "	"	112	89.25	9,996.00
121 "	"	1	103.08	103.00
126 "	"	6	107.86	647.00
152 "	"	42	125.22	5,259.00
202 "	"	46	160.01	7,360.00
303 "	"	6	364.07	2,184.00
404 "	"	9	420.87	3,788.00

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-3 Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Terminals - Inside Unprotected				
11 Pair	Each	11	$ 4.96	$ 55.00
13 "	"	6	6.22	37.00
16 "	"	35	5.95	208.00
21 "	"	7	7.14	50.00
25 "	"	2	8.53	17.00
28 "	"	36	13.20	475.00
32 "	"	2	9.64	19.00
41 "	"	1	11.87	12.00
42 "	"	2	12.05	24.00
52 "	"	15	16.33	245.00
104 "	"	6	27.58	165.00
156 "	"	7	38.71	271.00
208 "	"	11	51.22	563.00
260 "	"	1	62.92	63.00
303 "	"	1	75.12	75.00
312 "	"	2	76.70	153.00
Terminals - Inside Protected				
11 Pair	"	47	18.63	876.00
12 "	"	7	19.57	137.00
16 "	"	225	31.13	7,004.00
26 "	"	332	37.09	12,314.00
51 "	"	109	67.43	7,350.00
101 "	"	7	113.48	794.00
104 "	"	2	116.30	233.00
202 "	"	2	215.92	432.00
Loading Cases				
6 inch Iron Pipe Case containing 7 No. T-545 Coils	"	1	364.62	365.00
No. 8 Case containing 19 No. T-545 Coils	"	1	591.99	592.00
No. 10 Case containing 20 No. T-545 Coils	"	1	621.86	622.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-B - Exchange Aerial Cable - Acct. 242 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 28-G Case containing 7 No. 582-A Coils	Each	2	$173.88	$ 348.00
No. 28-G Case containing 21 No. 582-A Coils	"	4	573.76	2,295.00
TOTAL - ACCOUNT 242 - Exchange Aerial Cable				$9,709,537.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Cable Messenger	Terminal Equipment
Extra Messenger	Cable Guards
Splicing	Grounds
Potheads	Bonds
Terminating Ends	Loading Case Manholes
Pole Seats	Loading Case Platforms
Balconies	

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-C - Exchange Aerial Wire - Acct. 243

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LINE WIRE				
Bare Iron				
.165	Mile	10,556	$ 45.23	$ 477.00
.148	"	254.628	40.58	10,333.00
.134	"	690.710	36.43	25,163.00
.109	"	44,290.730	28.93	1,281,331.00
.083	"	3,293.319	23.75	78,216.00
Bare Copper				
.165	"	.832	103.41	86.00
.128	"	.076	73.12	6.00
.104	"	1,178.156	48.03	56,587.00
.080	"	3,523.769	35.50	125,094.00
.064	"	1,824.499	28.08	51,232.00
.051	"	38.385	23.25	892.00
Insulated Iron				
.148	"	.583	157.11	92.00
.109	"	252.841	120.53	30,475.00
.083	"	586.973	115.54	67,819.00
.065	"	.318	104.94	33.00
Insulated Copper				
.165	"	1.079	213.44	230.00
.128	"	.125	164.82	21.00
.104	"	12.681	127.33	1,615.00
.080	"	155.628	110.93	17,264.00
.064	"	71.701	93.84	6,728.00
.051	"	.664	89.79	60.00
Twisted Pair				
No. 14 B. & S. Ga. Iron	"	.086	180.18	15.00
No. 16 B. & S. Ga. Iron	"	8.407	162.17	1,363.00
No. 18 B. & S. Ga. Iron	"	.253	141.92	36.00
No. 14 B. & S. Ga. Copper	"	192.989	174.37	33,651.00
No. 16 B. & S. Ga. Copper	"	.080	162.80	13.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-C - Exchange Aerial Wire - Acct. 243 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Twisted Pair (Cont'd)				
No. 17 B. & S. Ga. Copper Steel	Mile	12,104.515	$ 154.64	$1,871,842.00
No. 18 B. & S. Ga. Copper	"	94.312	139.82	13,187.00
No. 19 B. & S. Ga. Three Conductor Copper	"	.409	172.87	71.00
No. 19 B. & S. Ga. Copper	"	.213	131.49	28.00
No. 19 B. & S. Ga. Three Conductor Copper	"	.199	156.04	31.00
Drop Wire				
Drops (Avg. 17 Tw.Pr. C. S.)	Each	389,731	3.65	1,422,518.00
TOTAL - ACCOUNT 243 - Exchange Aerial Wire				$5,096,509.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Standard Aerial Conduit Equipment consisting of

- Messenger
- Cable Rings
- Bridle Rings
- Clamps
- Bolts

Underground drop entrances

High tension crossings

Underground dips

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT				
Single Tile				
1 Duct	Tr.Ft.	24,003.7	$ 1.63	$ 39,126.00
2 "	"	88,466.9	1.97	174,280.00
3 "	"	37,220.2	2.42	90,073.00
4 "	"	133,386.6	2.57	342,804.00
4 Duct, - O.B.T. Co. 89% A.T.& T.Co. 11%	"	657.3	2.29	1,505.00
4 Duct, - O.B.T. Co. 88% A.T.& T.Co. 12%	"	299.7	2.26	677.00
4 Duct, - O.B.T. Co. 66.67% A.T. & T.Co.33.33%	"	167	1.71	286.00
5 Duct	"	34,385.6	3.00	103,157.00
5 Duct, - O.B.T. Co. 80% P. T. Co. 20%	"	138	2.40	331.00
6 Duct	"	196,193.4	3.23	633,705.00
6 Duct, - O.B.T. Co. 93% A.T. & T.Co. 7%	"	447	3.00	1,341.00
6 Duct, - O.B.T. Co. 66.7% A.T.& T. Co.33.3%	"	2,190	2.15	4,708.00
7 Duct	"	64,058.3	3.76	240,859.00
7 Duct, - O.B.T. Co. 85.72% A.T. & T.Co.14.28%	"	110	3.22	354.00
8 Duct	"	65,924.4	3.90	257,105.00
8 Duct, - O.B.T. Co. 95% A.T. & T.Co. 5%	"	75.8	3.70	280.00

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item		Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)					
Single Tile (Cont'd)					
8 Duct - O.B.T. Co. 87.5% A.T.& T. Co. 12.5%		Tr.Ft.	4,533	$3.41	$ 15,458.00
8 Duct - O.B.T. Co. 85.71% A.T.& T. Co. 14.29%		"	239	3.34	798.00
8 Duct - O.B.T. Co. 50% A.T.& T. Co. 50%		"	2,810	1.95	5,480.00
9 Duct		"	23,856.9	4.12	98,290.00
9 Duct - O.B.T. Co. 95% A.T.& T.Co. 5%		"	251.8	3.91	985.00
10 Duct		"	55,436.4	4.52	250,573.00
10 Duct - O.B.T. Co. 94.07% A.T.& T. Co. 5.93%		"	1,129	4.25	4,798.00
10 Duct - O.B.T. Co. 88.89% A.T.& T.Co. 11.11%		"	76.5	4.02	308.00
10 Duct - O.B.T. Co. 80% A.T.& T.Co. 20%		"	2,632	3.62	9,528.00
10 Duct - O.B.T. Co. 70% A.T & T.Co. 30%		"	3,755	3.16	11,866.00
10 Duct - O.B.T. Co. 96% A.T.& T.Co. 4%		"	165.6	4.34	719.00
10 Duct - O.B.T. Co. 86.8% A.T.& T. Co. 13.2%		"	184.8	3.92	724.00
11 Duct		"	2,993.8	4.86	14,550.00
12 Duct		"	38,373.4	5.11	196,088.00
12 Duct - O.B.T. Co. 91.7% A.T.& T. Co. 8.3%		"	1,474	4.69	6,913.00
12 Duct - O.B.T. Co. 75% A.T.& T. Co. 25%		"	836	3.83	3,202.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Single Tile (Cont'd)				
12 Duct - O.B.T. Co. 90.91% A.T.& T. Co. 9.09%	Tr.Ft.	65	$ 4.65	$ 302.00
13 Duct	"	12,748.3	5.49	69,988.00
13 Duct - O.B.T. Co. 76.9% A.T.& T. Co. 23.1%	"	483	4.22	2,038.00
14 Duct	"	6,067	5.57	33,793.00
14 Duct - O.B.T. Co. 97% A.T.& T. Co. 3%	"	92	5.40	497.00
14 Duct - O.B.T. Co. 93.75% A.T.& T.Co. 6.25%	"	531.8	5.22	2,776.00
14 Duct - O.B.T. Co. 92.9% A.T.& T.Co. 7.1%	"	1,133	5.17	5,858.00
14 Duct - O.B.T. Co. 91.20% A.T.& T.Co. 8.80%	"	982.8	5.08	4,993.00
14 Duct - O.B.T. Co. 95.89% A.T.& T. Co. 4.11%	"	458	5.34	2,446.00
15 Duct	"	7,403.3	5.97	44,198.00
16 "	"	10,420.9	6.23	64,922.00
17 "	"	2,369	6.59	15,612.00
18 "	"	4,802.1	7.09	34,047.00
18 Duct - O.B.T. Co. 96.86% A.T.& T. Co. 3.14%	"	234.6	6.87	1,612.00
19 Duct	"	2,968	7.28	21,607.00
20 Duct	"	8,356.1	7.37	61,584.00
20 Duct - O.B.T. CO. 95% A.T. & T.Co. 5%	"	668.8	7.00	4,682.00
21 Duct	"	1,570	7.70	12,089.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Single Tile (Cont'd)				
21 Duct - O.B.T. Co. 95% A.T.& T.Co. 5%	Tr.Ft.	21	$ 7.32	$ 154.00
22 Duct	"	1,526.8	7.90	12,062.00
23 "	"	463.4	8.11	3,758.00
24 "	"	2,699.3	8.40	22,674.00
24 Duct - O.B.T.Co. 96% A.T.& T.Co. 4%	"	499.6	8.06	4,027.00
24 Duct - O.B.T. Co. 97.68% A.T.& T. Co. 2.32%	"	214.5	8.21	1,761.00
25 Duct	"	12,246	8.79	107,642.00
26 "	"	720.5	9.20	6,629.00
26 Duct - O.B.T. Co. 96% A.T.& T.Co. 4%	"	51.5	8.83	455.00
26 Duct - O.B.T. Co. 97.86% A.T.& T. Co. 2.14%	"	139	9.00	1,251.00
28 Duct	"	887	9.52	8,444.00
28 Duct - O.B.T. Co. 96% A.T.& T. Co. 4%	"	779.2	9.14	7,122.00
29 Duct	"	273	9.75	2,662.00
30 "	"	3,739.7	10.06	37,621.00
31 "	"	400	10.49	4,196.00
33 "	"	61	11.27	687.00
35 "	"	120.3	11.82	1,422.00
36 "	"	1,491.6	12.05	17,974.00
37 "	"	141	12.28	1,731.00
40 "	"	1,026	12.96	13,297.00
42 "	"	246.5	13.43	3,310.00
44 "	"	198	14.04	2,780.00
44 Duct - O.B.T. Co. 98% A.T.& T. Co. 2%	"	1.5	13.76	21.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Single Tile (Cont'd)				
46 Duct	Tr.Ft.	562	$14.31	$8,042.00
46 "	"	9	14.66	132.00
48 "	"	334.2	15.08	5,040.00
48 Duct - O.B.T. Co. 97.88% A.T.& T. Co. 2.12%	"	210	14.76	3,100.00
49 Duct - O.B.T. Co. 97.9% A.T.& T. Co. 2.1%	"	174	15.19	2,643.00
54 Duct	"	29	17.53	508.00
55 "	"	72	17.97	1,294.00
60 "	"	105	20.23	2,124.00
84 "	"	105	27.78	2,917.00
96 "	"	12	31.05	373.00
Multiple Tile				
2 Duct	"	121,189.2	1.87	226,624.00
2 Duct - O.B.T. Co. 50% P. T. Co. 50%	"	782.6	.94	736.00
2 Duct - O.B.T. Co. 50% Bratenahl Vil.50%	"	172	.94	162.00
3 Duct	"	28,115.1	2.18	61,291.00
3 Duct - O.B.T. Co. 50% W.U.T. Co. 50%	"	169	1.09	184.00
4 Duct	"	318,516.6	2.32	738,959.00
4 Duct - O.B.T. Co. 33.33% A.T.& T.Co. 66.67%	"	868	.77	668.00
4 Duct - O.B.T. Co. 50% A.T.& T.Co. 50%	"	2,758	1.16	3,199.00
4 Duct - O.B.T. Co. 89.2% A.T.& T. Co. 10.8%	"	451.	2.07	934.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
4 Duct - O.B.T. Co. 86% A.T.& T. Co. 14%	Tr.Ft.	907	$ 2.00	$ 1,814.00
4 Duct - O.B.T. CO. 81.7% A.T.& T. Co. 18.3%	"	3	1.90	6.00
4 Duct - O.B.T. Co. 48.76% A.T.& T. Co. 51.24%	"	8,617	1.13	9,737.00
4 Duct - O.B.T. Co. 66.67% W. U. T. Co. 33.33%	"	129	1.55	200.00
4 Duct - O.B.T. Co. 50% W. U. T. Co. 25% P.T. Co. 25%	"	27	1.16	31.00
4 Duct - O.B.T. Co. 50% P.T. Co. 50%	"	5,297	1.16	6,145.00
5 Duct	"	10,420.4	2.66	27,718.00
5 Duct - O.B.T. Co. 80% City 20%	"	179	2.13	381.00
6 Duct	"	364,941	2.76	1,007,237.00
6 Duct - O.B.T. Co. 66.7% A.T.& T.Co. 33.3%	"	3,470	1.84	6,385.00
6 Duct - O.B.T. Co. 50% A.T.& T. Co. 50%	"	1,324	1.88	1,827.00
6 Duct - O.B.T. Co. 93% A.T.& T. Co. 7%	"	2,646.5	2.57	6,862.00
6 Duct - O.B.T. Co. 89.2% A.T.& T. Co. 10.8%	"	122.5	2.46	301.00
6 Duct - O.B.T. Co. 83.3% A.T.& T. Co. 16.7%	"	11,785	2.30	27,106.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
6 Duct - O.B.T. Co. 73.60% A.T.& T. Co.26.40%	Tr. Ft.	8,550.2	$2.03	$ 17,357.00
6 Duct - O.B.T. Co. 50% A.T.& T. Co.50%	"	48.0	$1.38	66.00
6 Duct - O.B.T. Co. 40% A.T.& T. Co.60%	"	4,842.	1.10	5,326.00
6 Duct - O.B.T. Co. 20% A.T.& T. Co.80%	"	7,688	.55	4,228.00
6 Duct - O.B.T. Co. 66.67% W.U.T. Co. 33.33%	"	1,312	1.84	2,414.00
6 Duct - O.B.T. Co. 50% W.U.T. Co. 26% P. T. Co. 25%	"	2,404.6	1.38	3,318.00
6 Duct - O.B.T. Co. 80% P.T. Co. 20%	"	1,624	2.21	3,589.00
6 Duct - O.B.T. Co. 77.78% W.U.T. Co. 22.22%	"	1,326.3	2.15	2,852.00
6 Duct - O.B.T, Co. 80% A.T.& T.Co. 20%	"	2,306	2.21	5,096.00
6 Duct - O.B.T. Co. 66.67% P. T. Co. 33.33%	"	292	1.84	537.00
6 Duct - O.B.T. Co. 66.67% P. T. Co. 33.33%	"	471	1.84	867.00
6 Duct - O.B.T. Co. 66.67% City 33.33%	"	62	1.84	114.00
7 Duct	"	15,962.6	3.11	49,644.00
7 Duct - O. B.T.Co. 83.33% A.T.& T. Co.16.67%	"	2,473	2.59	6,405.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
7 Duct - O.B.T. Co. 85.37% A.T.& T. Co. 14.63%	Tr.Ft.	223.7	$ 2.66	$ 595.00
8 Duct	"	136,616.6	3.22	439,905.00
8 Duct - O.B.T. Co. 92.37% A.T.& T.Co. 7.63%	"	1,285	2.97	3,816.00
8 Duct - O.B.T. Co. 85.71% A.T.& T.Co. 14.29%	"	3,100.5	2.76	8,557.00
8 Duct - O.B.T. Co. 82.40% A.T.& T.Co. 17.60%	"	7,465.1	2.65	19,783.00
8 Duct - O.B.T. Co. 71.5% A.T.& T.Co. 28.5%	"	54	2.30	124.00
8 Duct - O.B.T. CO. 66.67% W.U.T.Co. 33.33%	"	209	2.15	449.00
8 Duct - O.B.T. Co. 50% W.U.T. Co. 25% P.T. Co. 25%	"	147	1.61	237.00
8 Duct - O.B.T. Co. 85.7% P.T. Co. 14.3%	"	604	2.76	1,667.00
8 Duct - O.B.T. Co. 92.37% A.T.& T. Co. 7.63%	"	473	2.97	1,405.00
8 Duct - O.B.T. Co. 66.67% P.T. Co. 33.33%	"	348	2.15	748.00
8 Duct - O.B.T. Co. 66.67% City 33.33%	"	49	2.15	105.00
9 Duct	"	75,271.5	3.38	254,418.00
9 Duct - O.B.T. Co. 88.89% A.T. & T.Co. 11.11%	"	4,809	3.00	14,427.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
9 Duct - O.B.T.Co. 87.5% A.T.& T.Co. 12.5%	Tr.Ft.	2,020	$2.96	$ 5,979.00
9 Duct - O.B.T. CO. 57.14% A.T.& T.Co. 42.86%	"	1,255	1.93	2,422.00
9 Duct - O.B.T. Co. 62.5% A.T.& T.Co. 37.5%	"	7,135	2.11	15,055.00
9 Duct - O.B.T. Co. 37.5% A.T.& T. Co.62.5%	"	9,911	1.27	12,587.00
9 Duct - O.B.T. Co. 25% A.T.& T. Co.75%	"	5,053	.84	4,245.00
10 Duct	"	50,726.9	3.63	184,139.00
10 Duct - O.B.T. Co.90% - A.T.& T.Co.10%	"	29	3.27	95.00
10 Duct - O.B.T. Co. 75% A.T.& T.Co.25%	"	680.5	2.72	1,851.00
10 Duct - O.B.T. Co. 66.67% A.T.& T. Co33.33%	"	456	2.42	1,104.00
10 Duct - O.B.T. Co. 62.5% A.T.& T.Co.37.5%	"	1,046.6	2.27	2,376.00
10 Duct - O.B.T. Co. 88.89% P. T. Co. 11.11%	"	366	3.23	1,182.00
10 Duct - O.B.T. Co. 44.44% A.T.& T.Co.55.56%	"	252	1.61	406.00
11 Duct	"	14,399.8	3.94	56,734.00
11 Duct - O.B.T.Co. 90% A.T.& T.Co.10%	"	413	3.55	1,466.00
11 Duct - O.B.T.Co. 66.67% A.T.& T.Co.33.33%	"	476	2.63	1,252.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
11 Duct - O.B.T. Co. 70% A.T.& T.Co. 30%	Tr.Ft.	453	$2.76	$1,250.00
12 Duct	"	68,055.8	4.13	284,473.00
12 Duct - O.B.T. Co. 91.67% A.T.& T. Co. 8.33%	"	1,243	3.83	4,761.00
12 Duct - O.B.T. Co. 91.46% A.T.& T.Co. 8.54%	"	384.8	3.82	1,470.00
12 Duct - O.B.T. Co. 90.91% A.T.& T Co. 9.09%	"	1,029	3.80	3,910.00
12 Duct - O.B.T. Co. 70% A.T.& T.Co. 30%	"	51	2.93	149.00
12 Duct - O.B.T. Co. 75% A.T.& T.Co. 25%	"	2,336	3.14	7,335.00
12 Duct - O.B.T. Co. 72.7% A.T.& T.Co. 9.1% W.U.T.Co. 18.2%	"	336	3.04	1,021.00
12 Duct - O.B.T. Co. 63.6% A.T.& T.Co. 36.4%	"	2,778	2.66	7,389.00
12 Duct - O.B.T. Co. 62.5% P.T. Co. 37.5%	"	48	2.61	125.00
12 Duct - O.B.T. Co. 45.5% A.T.& T.Co. 54.5%	"	826	1.90	1,569.00
12 Duct - O.B.T. Co. 90% A.T.& T.Co. 10%	"	515	3.76	1,936.00
13 Duct	"	1,137.9	4.53	5,155.00
13 Duct - O.B.T. Co. 75% A.T.& T.Co. 8.3% W.U.T. Co. 16.7%	"	349	3.40	1,187.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-B - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
14 Duct	Tr.Ft.	8,487.7	$ 4.92	$41,759.00
14 Duct- O.B.T.Co. 92.3% A.T.& T.Co 7.7%	"	294	4.54	1,335.00
14 Duct- O.B.T.Co. 92.86% A.T.&T.Co. 7.14%	"	1,236	4.57	5,649.00
15 Duct	"	5,579.7	5.00	27,898.00
15 Duct-PO.B.T.Co. 76% A.T.&T.Co 24%	"	1,267.8	3.80	4,818.00
16 Duct	"	10,469.9	5.29	55,386.00
16 Duct-O.B.T.Co. 93.81% A.T.& T.Co. 6.19%	"	736	4.96	3,651.00
16 Duct-O.B.T.Co. 93.33% A.T.& T.Co. 6.67%	"	85	4.94	480.00
16 Duct-O.B.T.Co. 98% A.T.&T.Co. 2%	"	99.8	5.18	517.00
16 Duct-O.B.T.Co. 76% A.T.& T.Co 24%	"	254	4.02	1,021.00
17 Duct	"	3,955.5	5.54	21,918.00
18 Duct	"	8,801.4	5.67	49,904.00
18 Duct-O.B.T.Co. 64.7% A.T.& T.Co35.3%	"	4,450	3.67	16,332.00
18 Duct-O.B.T.Co. 88.89% A.T.&T.Co.11.11%	"	256	5.04	1,290.00
18 Duct-O.B.T.Co. 94.12% A.T.& T.Co 5.88%	"	60	5.34	320.00
18 Duct-O.B.T Co. 94.44% A.T.&T.Co 5.56%	"	173	5.35	926.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
18 Duct - O.B.T.Co. 60.61% A.T.& T.Co. 6.06% W.U.T.Co. 33.33%	Tr.Ft.	19	$ 3.44	$ 65.00
19 Duct	"	236	5.89	1,390.00
20 Duct	"	6,624.6	6.08	40,278.00
20 Duct - O.B.T.Co. 97.5% A.T.& T.Co. 2.5%	"	1,175	5.93	6,968.00
21 Duct	"	36	6.27	226.00
22 Duct	"	186	6.51	1,211.00
23 Duct	"	445	6.75	3,004.00
23 Duct - O.B.T.Co. 95.45% A.T.& T.Co.4.55%	"	217	6.44	1,397.00
24 Duct	"	3,338.3	6.88	22,968.00
24 Duct - O.B.T.Co. 97.9% A.T.& T.Co. 2.1%	"	180	6.74	1,213.00
24 Duct - O.B.T.Co. 73.6% A.T.&T.Co. 26.4%	"	292	5.06	1,478.00
24 Duct - O.B.T. Co. 95.8% A.T.& T.Co. 4.2%	"	312	6.59	2,056.00
24 Duct - O.B.T. Co. 95.4% A.T.& T.Co. 4.6%	"	92	6.56	604.00
24 Duct - O.B.T. Co. 70.58% W.U. T.Co.25.00% A.T.& T.Co. 4.42%	"	1,114	4.86	5,414.00
25 Duct	"	33	7.09	234.00
26 Duct	"	743.3	7.32	5,441.00
26 Duct - O.B.T. Co. 96.15% A.T.& T.Co. 3.85%	"	25.5	7.04	180.00

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Multiple Tile (Cont'd)				
27 Duct	Tr.Ft.	292.4	$7.45	$2,178.00
28 Duct	"	1,570.5	7.70	12,093.00
30 Duct	"	346	8.12	2,810.00
32 Duct	"	947	8.51	8,059.00
32 Duct - O.B.T. Co. 94.99% A.T.& T.Co. 5.01%	"	13	8.08	105.00
35 Duct	"	48.2	9.20	443.00
36 Duct	"	449	9.28	4,167.00
36 Duct - O.B.T. Co. 98.4% A.T.& T.Co. 1.6%	"	37	9.13	338.00
36 Duct - O.B.T. Co. 97.15% A.T.& T.Co. 2.85%	"	274.7	9.02	2,478.00
36 Duct - O.B.T. Co. 97.22% A.T.& T.Co. 2.78%	"	294	9.02	2,652.00
40 Duct	"	718	10.11	7,259.00
44 Duct	"	60	10.94	656.00
46 Duct	"	476	11.34	5,398.00
48 Duct	"	3,102.5	11.76	36,485.00
50 Duct	"	41	12.25	502.00
52 Duct	"	222.7	12.72	2,833.00
58 Duct	"	497	15.29	7,599.00
60 Duct	"	339	16.41	5,563.00
84 Duct	"	210	21.59	4,534.00
112 Duct	"	8.6	27.37	235.00
Fiber Conduit				
1 Duct	"	443	1.43	633.00
2 Duct	"	5,743	1.78	10,223.00
3 Duct	"	3,849	2.09	8,044.00
4 Duct	"	10,650	2.30	24,495.00
4 Duct O.B.T.Co. 75% P.T. Co. 25%	"	558.8	1.72	961.00
3 Duct	"	4,710.7	2.61	12,295.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4 - D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Fiber Conduit (Cont'd)				
6 Duct	Tr.Ft.	1,436.9	$ 2.83	$ 4,066.00
7 Duct	"	879	3.15	2,769.00
8 Duct	"	1,107.2	3.30	3,654.00
9 Duct	"	2	3.51	7.00
10 Duct	"	263.8	3.72	981.00
12 Duct	"	113	4.14	468.00
16 Duct	"	30.1	5.03	151.00
25 Duct	"	11	7.15	79.00
42 Duct	"	32	11.07	354.00
Sewer Tile				
1 Duct	"	10,514.9	1.28	13,459.00
2 Duct	"	6,209	2.14	13,287.00
3 Duct	"	186.1	2.89	538.00
4 Duct	"	1,975.6	3.33	6,579.00
4 Duct - O.B.T. Co. 48.76% A.T.& T.Co. 51.24%	"	18	1.62	29.00
5 Duct - O.B.T. Co. 75% A.T.& T.Co. 25%	"	342	2.82	964.00
6 Duct - O.B.T. Co. 50% W.U.T. Co. 25% P. T. Co. 25%	"	81	2.09	169.00
8 Duct	"	116	4.87	565.00
10 Duct	"	18	5.64	102.00
16 Duct	"	17.6	7.91	139.00
Creosoted Wood				
1 Duct	"	7,441	1.07	7,962.00
2 Duct	"	1,945.3	1.44	2,801.00
3 Duct	"	2,190.5	1.86	4,074.00
4 Duct	"	511.5	2.00	1,023.00
4 Duct - O.B.T. Co. 48.76% A.T.& T.Co. 51.24%	"	106.5	.98	104.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Creosoted Wood (Cont'd)				
4 Duct, O.B.T. Co. 33.33% A.T.& T.Co. 66.67%	Tr.Ft.	492	$ .67	$ 330.00
5 Duct	"	6.4	2.53	16.00
6 Duct	"	2,975.3	2.72	8,093.00
6 Duct - O.B.T. Co. 73.60% A.T.& T.Co.26.40%	"	98	2.00	196.00
7 Duct	"	107.6	3.26	351.00
8 Duct	"	604.6	3.33	2,013.00
9 Duct	"	54.8	3.63	199.00
9 Duct - O.B.T. Co. 62.5% A.T.& T.Co.37.5%	"	889	2.27	2,018.00
10 Duct	"	1,182	4.10	4,846.00
10 Duct - O.B.T. Co. 88.9% A.T.& T.Co.11.1%	"	1,309	3.64	4,765.00
11 Duct - O.B.T. Co. 90% A.T.& T.Co.10%	"	194	4.65	902.00
30 Duct	"	74	9.44	699.00
Iron Pipe				
1 Duct	"	1,358.1	1.49	2,024.00
2 Duct	"	1,511.7	3.34	5,049.00
3 Duct	"	346.5	4.29	1,486.00
4 Duct	"	857	5.38	461.00
5 Duct	"	489.3	6.38	3,122.00
6 Duct	"	702.7	7.87	5,530.00
6 Duct - O.B.T. Co. 93% A.T.& T.Co. 7%	"	65	7.32	476.00
6 Duct - O.B.T. Co. 80% A.T.& T.Co. 20%	"	68	6.30	428.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CONDUIT (CONT'D)				
Iron Pipe (Cont'd)				
6 Duct - O.B.T. Co. 50% W.U.T. Co. 25% P.T. Co. 25%	Tr.Ft.	115	$ 3.94	$ 458.00
7 Duct	"	100	8.53	853.00
8 Duct	"	429.1	9.19	3,943.00
9 Duct	"	279	10.13	2,826.00
10 Duct	"	64	11.02	705.00
12 Duct	"	333.1	13.49	4,494.00
12 Duct - O.B.T. Co. 71.82% A.T.& T.Co.18.18% W.U.T. Co. 10.00%	"	15	9.69	145.00
21 Duct	"	18	21.95	395.00
25 Duct	"	400	25.89	10,356.00
36 Duct - O.B.T. Co. 98.4% A.T.& T.Co. 1.6%	"	72	35.97	2,590.00
Wood Box	"	356	1.07	381.00
Concrete Box	"	64.1	1.74	1,115.00
Tunnel - 4' x 5'	"	50	11.84	592.00
Trench for Buried Cable	"	12,830	.33	4,234.00

4-B - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 100%	Each	8,131	$276.91	$2,251,555.00
O. B. T. Co. 99.5% A. T. & T. Co. .5%	"	1	275.53	276.00
O. B. T. Co. 99.4% A. T. & T. Co. .6%	"	1	275.25	275.00
O. B. T. Co. 99.17% A. T. & T. Co. .83%	"	1	274.61	275.00
O. B. T. Co. 98.9% A. T. & T. Co. 1.1%	"	1	273.86	274.00
O. B. T. Co. 98.15% A. T. & T. Co. 1.85%	"	1	271.79	272.00
O. B. T. Co. 98.04% A. T. & T. Co. 1.96%	"	1	271.48	271.00
O. B. T. Co. 97.91% A. T. & T. Co. 2.09%	"	1	271.12	271.00
O. B. T. Co. 97.86% A. T. & T. Co. 2.14%	"	1	270.98	271.00
O. B. T. Co. 97.80% A. T. & T. Co. 2.20%	"	1	270.82	271.00
O. B. T. Co. 97.77% A. T. & T. Co. 2.23%	"	1	270.73	271.00
O. B. T. Co. 97.67% A. T. & T. Co. 2.33%	"	1	270.46	270.00
O. B. T. Co. 97.52% A. T. & T. Co. 2.48%	"	1	270.04	270.00
O. B. T. Co. 94.43% A. T. & T. Co. 2.57%	"	1	269.79	270.00
O. B. T. Co. 97.37% A. T. & T. Co. 2.63%	"	4	269.63	1,079.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 97.22% A. T. & T. Co. 2.78%	Each	2	$ 269.21	$ 538.00
O. B. T. Co. 97.03% A. T. & T. Co. 2.97%	"	1	268.69	269.00
O. B. T. Co. 96.86% A. T. & T. Co. 3.14%	"	1	268.22	268.00
O. B. T. Co. 96.85% A. T. & T. Co. 3.15%	"	1	268.19	268.00
O. B. T. Co. 96.53% A. T. & T. Co. 3.47%	"	1	267.30	267.00
O. B. T. Co. 96.43% A. T. & T. Co. 3.57%	"	2	267.02	534.00
O. B. T. Co. 96.37% A. T. & T. Co. 3.63%	"	1	266.86	267.00
O. B. T. Co. 96.34% A. T. & T. Co. 3.66%	"	1	266.78	267.00
O. B. T. Co. 96.31% A. T. & T. Co. 3.69%	"	1	266.69	267.00
O. B. T. Co. 96.15% A. T. & T. Co. 3.85%	"	1	266.25	266.00
O. B. T. Co. 95.89% A. T. & T. Co. 4.11%	"	2	265.53	531.00
O. B. T. Co. 95.84% A. T. & T. Co. 4.16%	"	1	265.39	265.00
O. B. T. Co. 95.83% A. T. & T. Co. 4.17%	"	1	265.36	265.00
O. B. T. Co. 95.74% A. T. & T. Co. 4.26%	"	1	265.11	265.00
O. B. T. Co. 95.66% A. T. & T. Co. 4.34%	"	1	264.89	265.00

4-B - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 95.45% A. T. & T. Co. 4.55%	Each	1	$264.31	$ 264.00
O. B. T. Co. 95.44% A. T. & T. Co. 4.56%	"	1	264.28	264.00
O. B. T. Co. 95.24% A. T. & T. Co. 4.76%	"	1	263.73	264.00
O. B. T. Co. 95.15% A. T. & T. Co. 4.85%	"	1	263.48	263.00
O. B. T. Co. 94.87% A. T. & T. Co. 5.13%	"	1	262.70	263.00
O. B. T. Co. 94.74% A. T. & T. Co. 5.26%	"	1	262.34	262.00
O. B. T. Co. 94.72% A. T. & T. Co. 5.28%	"	1	262.29	262.00
O. B. T. Co. 94.44% A. T. & T. Co. 5.56%	"	1	261.51	262.00
O. B. T. Co. 94.12% A. T. & T. Co. 5.88%	"	1	260.63	261.00
O. B. T. Co. 94.07% A. T. & T. Co. 5.93%	"	2	260.49	521.00
O. B. T. Co. 93.85% A. T. & T. Co. 6.15%	"	1	259.88	260.00
O. B. T. Co. 93.81% A. T. & T. Co. 6.19%	"	3	259.77	779.00
O. B. T. Co. 93.75% A. T. & T. Co. 6.25%	"	1	259.60	260.00
O. B. T. Co. 93.69% A. T. & T. Co. 6.31%	"	1	259.44	259.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 93.61% A. T. & T. Co. 6.39%	Each	1	$ 259.22	$259.00
O. B. T. Co. 93.54% A. T. & T. Co. 6.46%	"	1	259.02	259.00
O. B. T. Co. 93.36% A. T. & T. Co. 6.64%	"	1	258.52	259.00
O. B. T. Co. 93.33% A. T. & T. Co. 6.67%	"	1	258.44	258.00
O. B. T. Co. 93.06% A. T. & T. Co. 6.94%	"	10	257.69	2,577.00
O. B. T. Co. 92.96% A. T. & T. Co. 7.04%	"	1	257.42	257.00
O. B. T. Co. 92.86% A. T. & T. Co. 7.14%	"	7	257.14	1,800.00
O. B. T. Co. 92.86% P. T. Co. 7.14%	"	1	257.14	257.00
O. B. T. Co. 92.85% A. T. & T. Co. 7.15%	"	2	257.11	514.00
O. B. T. Co. 92.78% A. T. & T. Co. 7.22%	"	1	256.92	257.00
O. B. T. Co. 92.37% A. T. & T. Co. 7.63%	"	4	255.78	1,023.00
O. B. T. Co. 92.31% A. T. & T. Co. 7.69%	"	2	255.62	511.00
O. B. T. Co. 92.31% P. T. Co. 7.69%	"	1	255.62	256.00
O. B. T. Co. 91.67% A. T. & T. Co. 8.33%	"	12	253.84	3,046.00
O. B. T. Co. 91.46% A. T. & T. Co. 8.54%	"	1	253.26	253.00

4-B - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 91.30% A. T. & T. Co. 8.70%	Each	1	$252.82	$253.00
O. B. T. Co. 91.20% A. T. & T. Co. 8.80%	"	2	252.74	505.00
O. B. T. Co. 91.18% A. T. & T. Co. 8.82%	"	1	252.49	252.00
O. B. T. Co. 90.91% A. T. & T. Co. 9.09%	"	3	251.74	755.00
O. B. T. Co. 90.91% P. T. Co. 9.09%	"	1	251.74	252.00
O. B. T. Co. 90.90% A. T. & T. Co. 9.10%	"	1	251.71	252.00
O. B. T. Co. 90.74% A. T. & T. Co. 9.26%	"	1	251.27	251.00
O. B. T. Co. 90.67% A. T. & T. Co. 9.33%	"	1	251.07	251.00
O. B. T. Co. 90.24% A. T. & T. Co. 9.76%	"	1	249.88	250.00
O. B. T. Co. 90.00% A. T. & T. Co. 10.00%	"	1	249.22	249.00
O. B. T. Co. 90.00% P. T. Co. 10.00%	"	1	249.22	249.00
O. B. T. Co. 89.65% A. T. & T. Co. 10.35%	"	1	248.25	248.00
O. B. T. Co. 89.49% A. T. & T. Co. 10.51%	"	1	247.81	248.00
O. B. T. Co. 89.48% A. T. & T. Co. 10.52%	"	1	247.78	248.00
O. B. T. Co. 89.32% A. T. & T. Co. 10.68%	"	1	247.34	247.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 89.00% A. T. & T. Co. 11.00%	Each	2	$ 246.45	$ 493.00
O. B. T. Co. 88.90% A. T. & T. Co. 11.10%	"	2	246.17	492.00
O. B. T. Co. 88.89% A. T. & T. Co. 11.11%	"	18	246.15	4,431.00
O. B. T. Co. 88.89% P. T. Co. 11.11%	"	2	246.15	492.00
O. B. T. Co. 88.89% W. U. T. Co. 11.11%	"	1	246.15	246.00
O. B. T. Co. 88.85% A. T. & T. Co. 11.15%	"	1	246.03	246.00
O. B. T. Co. 88.64% A. T. & T. Co. 11.36%	"	1	245.45	245.00
O. B. T. Co. 88.24% A. T. & T. Co. 5.88% W. U. T. Co. 5.88%	"	1	244.35	244.00
O. B. T. Co. 88.00% A. T. & T. Co. 12.00%	"	1	243.68	244.00
O. B. T. Co. 87.63% A. T. & T. Co. 12.37%	"	1	242.66	243.00
O. B. T. Co. 87.50% A. T. & T. Co. 12.50%	"	27	242.30	6,542.00
O. B. T. Co. 86.67% P. T. Co. 13.33%	"	1	240.00	240.00
O. B. T. Co. 85.75% A. T. & T. Co. 14.25%	"	4	237.45	950.00
O. B. T. Co. 85.72% A. T. & T. Co. 14.28%	"	5	237.37	1,187.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 85.72% P. T. Co. 14.28%	Each	1	$ 237.37	$ 237.00
O. B. T. Co. 85.71% A. T. & T. Co. 14.29%	"	3	237.34	712.00
O. B. T. Co. 85.71% P. T. Co. 14.29%	"	1	237.34	237.00
O. B. T. Co. 85.56% A. T. & T. Co. 14.44%	"	3	236.92	711.00
O. B. T. Co. 85.00% A. T. & T. Co. 15.00%	"	1	235.37	235.00
O. B. T. Co. 84.92% A. T. & T. Co. 15.08%	"	2	235.15	470.00
O. B. T. Co. 83.33% A. T. & T. Co. 16.67%	"	8	230.75	1,846.00
O. B. T. Co. 83.30% A. T. & T. Co. 16.70%	"	21	230.67	4,844.00
O. B. T. Co. 82.92% A. T. & T. Co. 17.08%	"	2	229.61	459.00
O. B. T. Co. 82.40% A. T. & T. Co. 17.60%	"	17	228.17	3,879.00
O. B. T. Co. 82.20% A. T. & T. Co. 17.80%	"	1	227.62	228.00
O. B. T. Co. 81.77% A. T. & T. Co. 18.23%	"	2	226.43	453.00
O. B. T. Co. 81.26% A. T. & T. Co. 18.74%	"	2	225.02	450.00
O. B. T. Co. 80.00% A. T. & T. Co. 20.00%	"	35	221.53	7,754.00
O. B. T. Co. 80.00% A. T. Co. 20.00%	"	5	221.53	1,108.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 78.88% A. T. & T. Co. 21.12%	Each	1	$218.43	$ 218.00
O. B. T. Co. 78.57% A. T. & T. Co. 21.43%	"	1	217.57	218.00
O. B. T. Co. 77.78% A. T. & T. Co. 22.22%	"	2	215.38	431.00
O. B. T. Co. 77.78% W. U. T. Co. 22.22%	"	4	215.38	862.00
O. B. T. Co. 77.77% A. T. & T. Co. 22.23%	"	1	215.35	215.00
O. B. T. Co. 77.27% A. T. & T. Co. 22.73%	"	1	213.97	214.00
O. B. T. Co. 76.92% A. T. & T. Co. 23.08%	"	7	213.00	1,491.00
O. B. T. Co. 75.81% A. T. & T. Co. 24.19%	"	1	209.93	210.00
O. B. T. Co. 75.00% A. T. & T. Co. 25.00%	"	9	207.68	1,869.00
O. B. T. Co. 75.00% P. T. Co. 25.00%	"	5	207.68	1,038.00
O. B. T. Co. 75.00% P. T. Co. 12.50% W. U. T. Co. 12.50%	"	1	207.68	208.00
O. B. T. Co. 75.00% A. T. & T. Co. 8.33% W. U. T. Co. 16.67%	"	1	207.68	208.00
O. B. T. Co. 74.38% A. T. & T. Co. 25.62%	"	2	205.97	412.00
O. B. T. Co. 73.92% A. T. & T. Co. 8.69% W. U. T. Co. 17.39%	"	1	204.69	205.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 73.60% A. T. & T. Co. 26.40%	Each	14	$203.81	$ 2,853.00
O. B. T. Co. 73.33% A. T. & T. Co. 26.67%	"	1	203.06	203.00
O. B. T. Co. 72.72% A. T. & T. Co. 27.28%	"	5	201.37	1,007.00
O. B. T. Co. 72.70% City 27.30%	"	1	201.31	201.00
O. B. T. Co. 71.82% A. T. & T. Co. 10.00% W. U. T. Co. 18.18%	"	1	198.88	199.00
O. B. T. Co. 71.43% A. T. & T. Co. 28.57%	"	6	197.80	1,187.00
O. B. T. Co. 70.95% A. T. & T. Co. 29.05%	"	1	196.47	196.00
O. B. T. Co. 70.58% A. T. & T. Co. 4.42% W. U. T. Co. 25.00%	"	2	195.44	391.00
O. B. T. Co. 70.00% A. T. & T. Co. 30.00%	"	11	193.84	2,132.00
O. B. T. Co. 68.42% A. T. & T. Co. 31.58%	"	2	189.46	379.00
O. B. T. Co. 66.67% A. T. & T. Co. 33.33%	"	17	184.62	3,139.00
O. B. T. Co. 66.67% W. U. T. Co. 16.67% P. T. Co. 16.66%	"	1	184.62	185.00
O. B. T. Co. 66.67% W. U. T. Co. 33.33%	"	7	184.62	1,292.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 66.67% P. T. Co. 33.33%	Each	3	$184.62	$554.00
O. B. T. Co. 66.67% City 33.33%	"	2	184.62	369.00
O. B. T. Co. 65.83% A. T. & T. Co. 34.17%	"	1	182.29	182.00
O. B. T. Co. 65.31% A. T. & T. Co. 34.69%	"	1	180.85	181.00
O. B. T. Co. 64.80% A. T. & T. Co. 35.20%	"	1	179.44	179.00
O. B. T. Co. 64.71% A. T. & T. Co. 35.29%	"	3	179.19	538.00
O. B. T. Co. 64.70% A. T. & T. Co. 35.30%	"	9	179.16	1,612.00
O. B. T. Co. 63.60% A. T. & T. Co. 36.40%	"	6	176.11	1,057.00
O. B. T. Co. 63.16% A. T. & T. Co. 36.84%	"	1	174.90	175.00
O. B. T. Co. 62.50% A. T. & T. Co. 37.50%	"	13	173.07	2,250.00
O. B. T. Co. 60.61% A. T. & T. Co. 6.06% W. U. T. Co. 33.33%	"	1	167.84	168.00
O. B. T. Co. 57.14% P. T. Co. 42.86%	"	1	158.23	158.00
O. B. T. Co. 57.14% A. T. & T. Co. 42.86%	"	1	158.23	158.00
O. B. T. Co. 53.85% A. T. & T. Co. 46.15%	"	1	149.12	149.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item		Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes					
O. B. T. Co. A. T. & T. Co.	52.63% 47.37%	Each	1	$145.74	$ 146.00
O. B. T. Co. A. T. & T. Co.	52.00% 48.00%	"	1	143.99	144.00
O. B. T. Co. A. T. & T. Co.	50.00% 50.00%	"	20	138.46	2,769.00
O. B. T. Co. W. U. T. Co. P. T. Co.	50.00% 25.00% 25.00%	"	12	138.46	1,662.00
O. B. T. Co. City	50.00% 50.00%	"	2	138.46	277.00
O. B. T. Co. P. T. Co.	50.00% 50.00%	"	24	138.46	3,323.00
O. B. T. Co. A. T. & T. Co.	49.44% 50.56%	"	1	136.90	137.00
O. B. T. Co. A. T. & T. Co.	48.76% 51.24%	"	24	135.02	3,240.00
O. B. T. Co. A. T. & T. Co.	45.50% 54.50%	"	1	125.99	126.00
O. B. T. Co. A. T. & T. Co.	41.18% 58.82%	"	3	114.03	342.00
O. B. T. Co. A. T. & T. Co.	40.00% 60.00%	"	9	110.76	997.00
O. B. T. Co. A. T. & T. Co.	37.50% 62.50%	"	24	103.84	2,492.00
O. B. T. Co. A. T. & T. Co.	36.84% 63.16%	"	2	102.01	204.00
O. B. T. Co. A. T. & T. Co.	33.33% 66.67%	"	3	92.29	277.00
O. B. T. Co. A. T. & T. Co.	27.28% 72.72%	"	2	75.54	151.00

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manholes				
O. B. T. Co. 25.00% A. T. & T. Co. 75.00%	Each	8	$ 69.23	$ 554.00
O. B. T. Co. 23.07% A. T. & T. Co. 76.93%	"	1	68.88	64.00
O. B. T. Co. 20.00% A. T. & T. Co. 80.00%	"	16	55.38	886.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CONDUIT				
Single Tile				
1 Duct	Tr.Ft.	252,813	$ 1.68	$424,726.00
2 Duct	"	174,640.2	1.98	345,788.00
2 Duct, O.B.T.Co., 50% P.T.Co. 50%	"	150	.99	148.00
2 Duct, O.B.T.Co. 50% Bratenahl 50%	"	61	.99	60.00
3 Duct	"	39,825.4	2.28	90,802.00
3 Duct, O.B.T.Co. 66.67% W.U.T.Co. 33.33%	"	122	1.52	185.00
4 Duct	"	11,829	2.89	34,186.00
4 Duct, O.B.T.Co. 66.67% A.T. & T.Co. 33.33%	"	245.5	1.93	474.00
4 Duct, O.B.T. Co. 80% P.T.Co. 20%	"	54	2.31	125.00
4 Duct, O.B.T.Co., 50% W.U.T.Co. 25% P.T.Co. 25%	"	115	1.44	166.00
5 Duct	"	1,080.2	3.10	3,263.00
6 Duct	"	2,734	3.30	9,022.00
6 Duct, O.B.T.Co. 83.33% W.U.T.Co. 16.67%	"	79	2.75	217.00
7 Duct	"	212.6	3.84	816.00
8 Duct	"	259.5	4.05	1,051.00
8 Duct, O.B.T.Co. 87.50% A.T.&T.Co. 12.50%	"	62	3.54	219.00
11 Duct	"	118	5.00	590.00

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CONDUIT (CON'T'D)				
Multiple Tile				
2 Duct	Tr.Ft.	44,591.7	$ 1.19	$ 53,064.00
2 Duct O.B.T.Co. 50% A.T.&T.Co. 50%	"	290	.60	174.00
2 Duct, O.B.T.Co. 50% P.T.Co. 50%	"	562.2	.60	337.00
3 Duct	"	10,648	1.48	16,055.00
3 Duct, O.B.T.Co. 93.06% A.T.&T.Co. 6.94	"	53	1.38	73.00
4 Duct	"	6,314.5	1.72	10,861.00
4 Duct, O.B.T.Co. 50% P.T.Co. 50%	"	702.7	.86	604.00
4 Duct, O.B.T.Co. 66.67% A.T.&T.Co. 33.33%	"	128	1.15	147.00
5 Duct	"	526.4	2.05	1,079.00
6 Duct	"	2,176.8	2.10	4,575.00
7 Duct	"	240.5	2.40	577.00
8 Duct	"	1,079.2	2.55	2,752.00
9 Duct	"	76	2.74	208.00
10 Duct	"	55	3.08	169.00
12 "	"	103	3.39	349.00
24 "	"	3	5.72	17.00
25 "	"	45	5.96	268.00
Fiber Conduit				
1 Duct	"	21,569.8	1.65	35,590.00
2 "	"	8,868.6	1.89	16,762.00
3 "	"	1,139.4	2.12	2,416.00
4 "	"	478	2.37	1,133.00
6 "	"	39	2.48	97.00
12 "	"	3	3.89	12.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 - (Cont'd)

Item			Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CONDUIT (CONT'D)						
Sewer Tile						
1 Duct			Tr.Ft.	155,390.7	$1.25	$ 194,238.00
2 "			"	77,076.3	1.48	114,073.00
3 "			"	15,230.4	1.95	29,699.00
3 Duct,	O.B.T.Co.	85.60%				
	A.T.& T.Co.	14.40%	"	33	1.67	55.00
3 Duct,	O.B.T.Co.	82.20%				
	A.T.& T.Co.	17.80%	"	58	1.60	93.00
3 Duct,	O.B.T.Co.	66.67%				
	W.U.T.Co.	33.33%	"	111	1.30	144.00
3 Duct,	O.B.T.Co.	50%				
	P.T.Co.	50%	"	53	.98	52.00
3 Duct,	O.B.T.Co.	33.33%				
	P.T.Co.	66.67%	"	79	.65	51.00
4 Duct			"	3,846.1	2.48	9,538.00
4 Duct,	O.B.T.Co.	50%				
	W.U.T.Co.	25%				
	P.T.Co.	25%	"	29	1.24	36.00
4 Duct,	O.B.T.Co.	50%				
	A.T.& T.Co.	50%	"	137.8	1.24	171.00
5 Duct			"	341.2	2.90	989.00
5 Duct,	O.B.T.Co.	66.67%				
	W.U.T.Co.	33.33%	"	48	1.93	93.00
5 Duct,	O.B.T.Co.	70%				
	P.T.Co.	30%	"	73.9	2.03	150.00
6 Duct			"	37	3.17	117.00
6 Duct,	O.B.T.Co.,	66.67%				
	P.T.Co.	33.33%	"	4	2.11	8.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CONDUIT (CONT'D)				
Sewer Tile (Cont'd)				
8 Duct	Trn Ft.	21	$ 4.04	$ 85.00
9 Duct	"	52	4.32	225.00
Iron Pipe				
1 Duct	"	31,540.4	1.59	50,149.00
2 Duct	"	11,377.4	2.09	23,779.00
3 Duct	"	1,784	3.42	6,101.00
3 Duct, O.B.T. 66.66⅔ W.U.T.Co16.67⅓ P.T.Co. 16.67⅓	"	5	2.26	11.00
3 Duct, O.B.T.Co33.34⅓ W.U.T.Co33.33⅓ P.T.Co. 33.33⅓	"	12	1.14	14.00
4 Duct	"	913.6	4.53	4,139.00
5 Duct	"	41	5.60	230.00
6 Duct	"	62.7	6.59	413.00
Creosoted Wood				
1 Duct	"	48,417.5	1.19	57,617.00
2 Duct	"	7,254.6	1.54	11,172.00
3 Duct	"	567.7	1.98	1,124.00
4 Duct	"	36.2	2.12	77.00
Tunnel				
4'0" x 5'0"	"	40	11.84	474.00

4-D - Exchange Underground Conduit - Acct. 244 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Paving over Main Line Trench				
Asphalt on Concrete	Sq.Yds	80,067.95	$ 3.20	$256,217.00
Asphalt on Brick	"	3,174.13	3.20	10,157.00
Asphalt on Stone	"	23,889.77	3.20	76,447.00
Brick on Concrete	"	92,217.38	4.10	378,091.00
Brick on Sand	"	62,971.00	3.20	265,807.00
Stone on Concrete	"	22,085.64	5.75	126,994.00
Stone on Sand	"	46,941.65	4.50	211,237.00
Wood Block on Concrete	"	17,462.65	4.75	82,948.00
Flag Stone	"	17,378.86	.40	6,952.00
Concrete	"	17,659.80	2.55	45,032.00
Grass	"	27,162.48	.50	13,581.00
Macadam	"	4,800.63	1.60	7,681.00
Paving over Manholes				
Asphalt on Concrete	"	3,402.95	3.20	10,889.00
Asphalt on Brick	"	134.90	3.20	432.00
Asphalt on Stone	"	1,015.34	3.20	3,249.00
Brick on Concrete	"	3,919.31	4.10	16,069.00
Brick on Sand	"	3,526.34	3.20	11,284.00
Stone on Concrete	"	938.67	5.75	5,397.00
Stone on Sand	"	1,995.06	4.50	8,978.00
Wood Block on Concrete	"	742.17	4.75	3,525.00
Flag Stone	"	738.62	.40	295.00
Concrete	"	750.56	2.55	1,914.00
Grass	"	1,154.43	.50	577.00
Macadam	"	204.03	1.60	326.00
Paving over Subsidiary Conduit				
Asphalt on Concrete	"	10,811.31	3.20	34,596.00
Asphalt on Brick	"	379.29	3.20	1,214.00
Asphalt on Stone	"	949.87	3.20	3,040.00
Brick on Concrete	"	33,591.58	4.10	137,725.00
Brick on Sand	"	28,604.32	3.20	92,174.00
Stone on Concrete	"	2,628.62	5.75	15,115.00
Stone on Sand	"	6,883.22	4.50	30,974.00
Wood Block on Concrete	"	4,335.41	4.75	20,593.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-D - Exchange Underground Conduit - Acct. 244 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Paving over Subsidiary Conduit (Cont'd)				
Flag Stone	Sq.Yds.	3,423.47	$ .40	$ 1,369.00
Concrete	"	8,403.67	2.55	21,429.00
Grass	"	11,019.09	.50	5,510.00
Macadam	"	1,447.88	1.60	2,317.00
TOTAL - ACCT. 244 - Exchange Underground Conduit				$13,244,049.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Bends
Rock Digging
Risers

These items are evaluated in the unit costs applicable to the major items.

4-E - Exchange Underground Cable - Acct. 245

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE				
No. 13 B. & S. Ga. Cable				
27 Quad.	Feet	21	$ 1.44	$ 30.00
No. 14 B. & S. Ga. Cable				
24 Pair	"	5,370	.85	4,564.00
No. 19 B. & S. Ga. Cable				
6 Pair	"	2,262	.38	860.00
8 "	"	4,561	.41	1,870.00
11 "	"	3,079	.41	1,262.00
12 "	"	850	.42	357.00
16 "	"	5,580	.45	2,511.00
21 "	"	5,501	.47	2,585.00
26 "	"	46,452	.50	23,226.00
31 "	"	3,420	.52	1,778.00
41 "	"	2,332	.58	1,353.00
51 "	"	88,939	.62	55,142.00
61 "	"	4,306	.69	2,971.00
71 "	"	274	.72	197.00
76 "	"	37,797	.75	28,348.00
91 "	"	1,344	.82	1,102.00
101 "	"	495,856.5	.86	426,437.00
111 "	"	1,294	.94	1,216.00
116 "	"	777	.95	738.00
121 "	"	666	.97	646.00
126 "	"	19,919	1.01	20,118.00
131 "	"	555	1.01	561.00
141 "	"	2,795	1.07	2,991.00
152 "	"	224,978	1.10	247,476.00
162 "	"	5,031	1.15	5,786.00
167 "	"	1,147	1.18	1,353.00
172 "	"	338	1.21	409.00
177 "	"	12,138	1.22	14,808.00
187 "	"	2,016	1.28	2,580.00
202 "	"	652,776	1.35	881,248.00
252 "	"	2,507	1.57	3,936.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
No. 19 B. & S. Ga. Cable (Cont'd)				
303 Pair	Feet	432,046.5	$ 1.80	$777,684.00
404 "	"	2,341	2.02	4,729.00
455 "	"	52,057	2.26	117,649.00
154 Quad	"	24	1.98	48.00
No. 20 B. & S. Ga. Cable				
26 Pair	"	4,808	.54	2,596.00
51 "	"	3,254	.67	2,180.00
76 "	"	3,131	.78	2,442.00
91 "	"	179	.87	156.00
101 "	"	4,959	.92	4,562.00
126 "	"	1,555	1.02	1,586.00
152 "	"	1,790	1.18	2,112.00
177 "	"	494	1.27	627.00
202 "	"	36,230	1.37	49,635.00
303 "	"	89,106	1.74	155,044.00
404 "	"	4,779	2.08	9,940.00
No. 22 B. & S. Ga. Cable				
1 Pair	"	467	.35	163.00
6 "	"	120	.36	43.00
11 "	"	427	.37	158.00
16 "	"	1,288	.39	502.00
21 "	"	232	.40	93.00
26 "	"	63,888	.41	26,194.00
31 "	"	22	.42	9.00
41 "	"	362	.46	167.00
51 "	"	137,238	.48	65,874.00
61 "	"	441	.51	225.00
76 "	"	7,792	.56	4,364.00
101 "	"	215,962.5	.62	133,897.00
121 "	"	445	.68	303.00
126 "	"	1,802	.69	1,243.00
152 "	"	67,790.2	.76	51,521.00

4-2 - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
No. 22 B. & S. Ga. Cable (Cont'd)				
177 Pair	Feet	1,376	$ .82	$ 1,128.00
202 "	"	339,042	.88	298,357.00
252 "	"	370	1.01	374.00
303 "	"	205,095.5	1.14	233,809.00
404 "	"	871,608.5	1.31	1,141,807.00
505 "	"	48	1.53	73.00
606 "	"	668,669.5	1.71	1,143,425.00
909 "	"	792,742.5	2.40	1,902,582.00
No. 24 B. & S. Ga. Cable				
16 Pair	"	446	.38	169.00
26 "	"	4,505	.40	1,802.00
51 "	"	16,309	.46	7,502.00
101 "	"	13,905	.57	7,926.00
152 "	"	856	.68	582.00
202 "	"	222,439	.79	17,727.00
303 "	"	472.5	1.02	482.00
404 "	"	21,519	1.20	25,823.00
606 "	"	34,588	1.54	53,266.00
909 "	"	49,464	1.88	92,992.00
1212 "	"	272,454	2.44	664,788.00
Composite cable				
15 Pair No. 19 Ga.) 101 Pair No. 22 Ga.)	"	2,206	.78	1,721.00
50 Pair No. 19 Ga.) 75 Pair No. 20 Ga.) 75 Pair No. 22 Ga.)	"	8,634	1.05	9,066.00
151 Quad No. 19 Ga.) 3 Pair No. 19 Ga.)	"	23,970	1.81	43,386.00
3 Quad No.10 Ga. A.T.& T.Co.) 12 Quad No.13 Ga.,6 Quad A.T.&T) 6 Quad toll) 378 Pair No,22 Ga. Exch. 48,90%)	"	4,050	.82	3,321.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Composite Cable (Cont'd)				
3 Quad No. 100Ga. A.T.& T.Co) 12 Quad No. 13 Ga., 9 Quad ") 3 Quad Toll) 278 Pair No. 22 Ga. - Exch. 48.91%)	Feet	1,848	$ .82	$ 1,515.00
7 Quad No. 13 Ga. - Toll) 17 Quad No. 16 Ga. - Toll) 303 Pair No. 22 Ga. - Exch. 54.84%)	"	9,906	.92	9,114.00
7 Quad No. 13 Ga. - Toll) 429 Pair No. 22 Ga. - Exch. 79.17%)	"	11,864	1.33	15,779.00
12 Quad No. 13 Ga. - Toll) 363 Pair No. 22 Ga. - Exch. 65.23%)	"	10,177	1.12	11,398.00
16 Quad No. 19 Ga. - Toll) 268 Pair No. 19 Ga. - Exch. 89.33%)	"	27,706	1.50	41,559.00
51 Pair No. 13 Ga.) 86 Pair No. 19 Ga.)	"	1,341	1.60	2,146.00
19 Pair No. 14 Ga.) 35 Pair No. 19 Ga.)	"	2,568	.88	2,260.00
21 Pair No. 14 Ga.) 5 Pair No. 19 Ga.)	"	2,105	.79	1,663.00
30 Pair No. 14 Ga.) 150 Pair No. 19 Ga.)	"	1,918	1.46	2,800.00
30 Pair No. 16 Ga.) 70 Pair No. 19 Ga.)	"	21,357	1.01	21,571.00
3 Pair No. 14 Ga.) 45 Pair No. 19 Ga.)	"	9,089	.92	8,362.00
14 Quad No. 16 Ga. - Toll) 220 Pair No. 19 Ga. - Exch. 79.67%)	"	32,877	1.27	41,754.00
30 Pair No. 16 Ga. - Toll) 220 Pair No. 19 Ga. - Exch. 78.53%)	"	45,081	1.26	56,803.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Composite Cable (Cont'd)				
37 Pair No. 16 Ga. - Toll) 227 Pair No. 19 Ga. - Exch. 75.37%)	Feet	36,734	$ 1.26	$46,285.00
19 Quad No. 16 Ga. - Toll) 227 Pair No. 19 Ga. - Exch. 74.87%)	"	11,775	1.29	15,190.00
25 Pair No. 19 Ga.) 125 Pair No. 22 Ga.)	"	2,348	.88	2,066.00
25 Pair No. 19 Ga.) 175 Pair No. 22 Ga.)	"	3,095	1.00	3,095.00
25 Pair No. 19 Ga.) 225 Pair No. 22 Ga.)	"	1,591	1.12	1,782.00
25 Pair No. 19 Ga.) 275 Pair No. 22 Ga.)	"	2,029	1.21	2,455.00
100 Pair No. 19 Ga.) 100 Pair No. 22 Ga.)	"	3,950	1.13	4,464.00
100 Pair No. 19 Ga.) 300 Pair No. 22 Ga.)	"	3,682	1.54	5,670.00
202 Pair No. 19 Ga.) 253 Pair No. 22 Ga.)	"	18,755	1.79	33,571.00
12 Quad No. 13 Ga. - Toll) 22 Quad No. 16 Ga. - 17 Quad Toll) 5 Quad AT&T) 126 Pair No. 19 Ga. - Exch. 40.56%)	"	19,456	.69	13,425.00
11 Pair No. 14 Ga.) 14 Pair No. 16 Ga.) 40 Pair No. 19 Ga.)	"	11,889	1.03	12,246.00
13 Pair No. 14 Ga.) 21 Pair No. 16 Ga.) 99 Pair No. 19 Ga.)	"	20,496	1.24	25,415.00
9 Pair No. 14 Ga.) [illegible] Pair No. 16 Ga.) [illegible] Pair No. 19 Ga.)	"	12,732	1.21	15,406.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Composite Cable (Cont'd)				
12 Quad No. 14 Ga. - Toll 26 Pair No. 16 Ga. - Exch. 40.52%	Feet	22,535	$ .41	$ 9,239.00
48 Quad No. 16 Ga. 278 Pair No. 22 Ga.	"	33,581	1.88	63,132.00
8 Quad No. 13 Ga. AT&T CO 48 Quad No. 16 Ga. 9 Quad AT&T CO 39 Quad Toll 26 Pair No. 19 Ga. - Exch. 9.20%	"	2,921	.15	438.00
151 Quad No. 19 Ga. 1 Pair No. 22 Ga.	"	242	1.81	438.00
154 Quad No. 19 Ga. 1 Quad No. 22 Ga. 1 Pair No. 22 Ga.	"	226.5	1.82	412.00
52 Quad No. 19 Ga. 203 Pair No. 22 Ga.	"	50	1.36	68.00
202 Pair No. 19 Ga. 202 Pair No. 22 Ga.	"	3,430	1.43	4,905.00
202 Pair No. 19 Ga. 303 Pair No. 22 Ga.	"	13,261	1.93	25,594.00
Loading Cases				
No. 10 case, containing 37 No. T-545 coils	Each	1	936.42	936.00
No. 22C case, containing 50 No. 554 coils	"	12	991.90	11,903.00
No. 22C case, containing 13 No. 574 coils - Toll 37 No. 574 coils - Exch. 74.00%	"	1	464.65	465.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Loading Cases (Cont'd)				
No. 22C case, containing 37 No. 574 coils - Toll 13 No. 574 coils - Exch. 26.00%	Each	1	$ 163.25	$ 163.00
No. 22C case, containing 50 No. 574 coils	"	30	627.90	18,837.00
No. 23B case, containing 35 No. 574 coils	"	2	488.28	977.00
No. 23D case, containing 49 No. 508 coils	"	4	789.98	3,160.00
No. 23E case, containing 63 No. 508 coils	"	42	984.05	41,330.00
No. 23E case, containing 63 No. 574 coils	"	7	761.28	5,329.00
No. 23E case, containing 37 No. 554 coils - Toll 26 No. 554 coils - Exch. 41.27%	"	4	487.24	1,949.00
No. 23L case, containing 75 No. 554 coils	"	19	1,374.10	26,108.00
No. 23L case, containing 75 No. 574 coils	"	7	891.28	6,239.00
No. 23E case, containing 30 No. 508 coils - Toll 33 No. 508 coils - Exch. 52.38%	"	5	515.45	2,577.00
No. 23F case, containing 26 No. 514 coils - Toll 35 No. 514 coils - Exch. 55.56%	"	4	810.40	3,242.00
No. 27E case, containing 24 No. 581-A coils 48 No. 582-A coils	"	4	1,437.80	5,751.00
No. 23G case, containing 21 No. 582-A coils	"	1	409.50	410.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MAIN LINE CABLE (CONT'D)				
Loading Cases (Cont'd)				
No. 280 case, containing 7 No. 582-A coils	Each	2	$ 153.40	$ 307.00
SUBSIDIARY CABLE				
No. 16 B. & S. Ga. Cable				
11 Pair	Feet	25	.84	21.00
No. 19 B. & S. Ga. Cable				
2 Pair	"	2,432	.63	1,545.00
6 "	"	161	.66	106.00
8 "	"	203	.68	138.00
11 "	"	2,975	.69	2,053.00
16 "	"	1,983	.72	1,428.00
21 "	"	2,668	.75	2,001.00
26 "	"	31,297	.78	24,412.00
31 "	"	665.1	.80	532.00
41 "	"	680	.85	578.00
51 "	"	31,212	.90	28,091.00
61 "	"	1,603.3	.97	1,555.00
66 "	"	172	.98	169.00
76 "	"	2,476	1.03	2,550.00
101 "	"	8,874.4	1.16	10,294.00
121 "	"	994.8	1.29	1,283.00
126 "	"	393	1.31	515.00
152 "	"	4,380.6	1.40	6,133.00
167 "	"	118	1.48	175.00
177 "	"	926	1.52	1,408.00
202 "	"	3,788	1.64	6,212.00
252 "	"	215	1.86	400.00
303 "	"	1,251.9	2.08	2,604.00
404 "	"	480	2.26	1,085.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
No. 20 B. & S. Ga. Cable				
11 Pair	Feet	108	$ .72	$ 78.00
26 "	"	4,199	.82	3,443.00
51 "	"	1,834	.95	1,742.00
76 "	"	435	1.06	461.00
101 "	"	2,163	1.21	2,617.00
126 "	"	50	1.32	66.00
152 "	"	158	1.49	235.00
202 "	"	321	1.69	542.00
303 "	"	49	2.27	111.00
No. 22 B. & S. Ga. Cable				
1 Pair	"	51	.62	32.00
2 "	"	32	.62	20.00
6 "	"	1,351.5	.63	851.00
11 "	"	16,227.5	.66	10,710.00
16 "	"	36,528	.67	24,474.00
21 "	"	2,394	.68	1,628.00
26 "	"	404,329.5	.70	283,031.00
31 "	"	1,055.8	.71	750.00
41 "	"	108	.74	80.00
51 "	"	374,886.3	.77	288,662.00
61 "	"	3,671	.80	2,937.00
76 "	"	14,381	.84	12,080.00
91 "	"	58	.87	50.00
101 "	"	163,848	.91	149,102.00
111 "	"	242	.94	227.00
121 "	"	1,141	.97	1,107.00
126 "	"	263	.98	258.00
152 "	"	21,641	1.05	22,723.00
202 "	"	76,195	1.18	89,910.00
303 "	"	11,506.5	1.44	16,569.00
404 "	"	25,876	1.61	41,660.00
606 "	"	2,917	2.02	5,892.00
909 "	"	598	2.70	1,615.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
No. 24 B. & S. Ga. Cable				
11 Pair	Feet	177	$ .65	$ 115.00
16 "	"	1,361	.66	898.00
21 "	"	57	.67	38.00
26 "	"	18,819	.68	12,797.00
51 "	"	113,723.5	.74	84,155.00
101 "	"	63,817	.86	54,883.00
152 "	"	685	.97	664.00
202 "	"	23,793.5	1.08	25,697.00
303 "	"	2,339.5	1.31	3,065.00
404 "	"	13,279.5	1.49	19,786.00
606 "	"	1,364	1.84	2,510.00
909 "	"	225	2.17	488.00
1212 "	"	914	2.72	2,486.00
Composite Cable				
50 Pair No. 19 B. & S.Ga.) 75 Pair No. 20 B. & S.Ga.) 75 Pair No. 22 B. & S.Ga.)	"	154	1.05	162.00
12 Quad No. 13 B. & S. Ga. - Toll) 363 Pair No. 22 B&S Ga. -Exch.65.23%)	"	55	1.14	63.00
51 Pair No. 13 B. & S. Ga.) 86 Pair No. 19 B. & S. Ga.)	"	125	1.60	200.00
50 Pair No. 19 B. & S. Ga.) 50 Pair No. 22 B. & S. Ga.)	"	223	1.02	227.00
12 Quad No. 14 B. & S. Ga. - Toll) 26 Pair No. 16 B&S Ga.-Exch.40.52%)	"	277	.38	105.00
16 Quad No. 19 Ga. - Toll) 268 Pair No. 19 Ga. - Exch.89.33%)	"	412	1.50	618.00
88 Quad No. 13 Ga. - A.T.& T.Co.) 48 Quad No. 16 Ga.9 Qd.A.T.& T.Co.) 39 Qd.OBT.CO Toll) 26 Pair No. 19 Ga. OBT Exch. 9.20%)	"	107	.15	16.00
19 Quad No. 16 Ga. - Toll) 227 Pair No. 19 Ga. - Exch. 74.87%)	"	105	1.29	135.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-E - Exchange Underground Cable - Acct. 246 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
Terminals - Outside Unprotected				
11 Pair	Each	251	$ 7.02	$ 1,762.00
16 "	"	1,445	8.44	12,196.00
26 "	"	346	11.66	4,036.00
31 "	"	4	14.92	60.00
41 "	"	1	17.49	17.00
51 "	"	5	20.06	100.00
76 "	"	1	22.73	23.00
121 "	"	1	30.68	31.00
Terminals - Outside Protected				
1 Pair	"	2	3.37	7.00
2 "	"	1	4.12	4.00
6 "	"	1	12.04	12.00
8 "	"	1	12.97	13.00
11 "	"	183	17.10	3,129.00
16 "	"	189	21.54	4,071.00
21 "	"	8	27.83	223.00
26 "	"	1,868	40.85	76,308.00
31 "	"	3	31.02	93.00
51 "	"	1,843	65.61	120,919.00
61 "	"	12	70.46	846.00
76 "	"	67	75.46	5,056.00
101 "	"	857	119.73	102,609.00
101 " 62% Exchange) 38% Toll)	"	1	74.23	74.00
121 "	"	26	116.35	3,025.00
126 "	"	2	120.45	241.00
152 "	"	177	163.25	28,895.00
202 "	"	558	207.32	115,685.00
303 "	"	67	376.05	25,195.00
303 " 74.87% Exchange) 25.13% Toll)	"	1	281.55	282.00
404 "	"	155	470.00	72,850.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
Terminals - Inside Unprotected				
11 Pair	Each	60	$ 4.37	$ 262.00
13 "	"	6	5.38	32.00
16 "	"	167	5.33	890.00
21 "	"	52	6.44	335.00
26 "	"	175	11.03	1,930.00
32 "	"	75	8.83	662.00
42 "	"	71	11.05	785.00
52 "	"	100	14.84	1,484.00
66 "	"	1	16.12	16.00
76 "	"	5	19.10	96.00
101 "	"	32	24.02	769.00
104 "	"	58	25.31	1,468.00
111 "	"	1	26.84	27.00
126 "	"	4	29.83	119.00
152 "	"	9	35.25	317.00
156 "	"	19	35.88	682.00
176 "	"	1	40.17	40.00
202 "	"	27	47.30	1,277.00
208 "	"	42	47.61	2,000.00
215 "	"	1	49.16	49.00
225 "	"	1	51.87	51.00
240 "	"	1	54.68	55.00
250 "	"	2	56.65	113.00
260 "	"	3	58.58	176.00
303 "	"	9	67.62	609.00
312 "	"	19	71.06	1,350.00
320 "	"	2	72.87	146.00
404 "	"	10	62.86	629.00
416 "	"	31	65.09	2,018.00
420 "	"	1	65.91	66.00
450 "	"	2	71.38	143.00
505 "	"	1	68.52	69.00
606 "	"	7	81.32	569.00
624 "	"	10	82.92	829.00
720 "	"	1	96.52	97.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SUBSIDIARY CABLE (CONT'D)				
Terminals, Inside Unprotected (Cont'd)				
808 Pair	Each	4	$107.70	$ 431.00
832 "	"	4	110.72	443.00
858 "	"	1	114.15	114.00
970 "	"	1	128.25	128.00
1092 "	"	1	145.16	145.00
1200 "	"	13	159.92	2,079.00
1400 "	"	2	185.46	371.00
1616 "	"	1	211.61	212.00
2040 "	"	1	267.03	267.00
2160 "	"	1	282.25	282.00
3000 "	"	2	393.33	787.00
3080 "	"	1	403.48	403.00
5656 "	"	1	738.99	739.00
Terminals, Inside Protected				
6 Pair	"	3	12.86	39.00
11 "	"	52	18.71	973.00
16 "	"	112	31.22	3,497.00
26 "	"	250	36.95	9,238.00
31 "	"	1	41.67	42.00
51 "	"	137	46.88	6,423.00
52 "	"	1	47.58	48.00
76 "	"	2	67.92	136.00
101 "	"	54	89.46	4,831.00
152 "	"	8	101.03	808.00
202 "	"	22	130.98	2,882.00
208 "	"	4	74.43	298.00
252 "	"	1	86.80	87.00
303 "	"	3	102.06	306.00
312 "	"	2	109.48	219.00
404 "	"	5	145.35	727.00
606 "	"	3	97.13	291.00
1150 "	"	1	181.05	181.00
1212 "	"	3	190.44	571.00
2600 "	"	1	404.58	405.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HOUSE CABLE				
No. 19 B. & S. Ga. Cable				
1 Pair	Feet	200	$ .77	$ 154.00
11 "	"	844	.85	717.00
16 "	"	100	.90	9.00
21 "	"	351	.95	333.00
26 "	"	1,997	.99	1,977.00
31 "	"	31	1.03	32.00
41 "	"	29	1.12	32.00
51 "	"	1,666	1.19	1,983.00
76 "	"	283	1.40	396.00
101 "	"	1,906	1.65	3,145.00
167 "	"	99	2.19	201.00
202 "	"	65	2.44	159.00
No. 20 B. & S. Ga. Cable				
26 Pair	"	635	.89	565.00
51 "	"	230	1.01	232.00
101 "	"	111	1.94	149.00
No. 22 B. & S. Ga. Cable				
6 Pair	"	4,104	.77	3,160.00
11 "	"	44,574.8	.80	35,660.00
16 "	"	89,922.9	.82	73,737.00
21 "	"	25,475.6	.84	21,400.00
26 "	"	146,174	.87	127,171.00
31 "	"	3,121	.88	2,746.00
36 "	"	25	.91	23.00
41 "	"	1,463.3	.93	1,361.00
51 "	"	99,621.4	.97	96,633.00
61 "	"	2,079.5	1.03	2,142.00
76 "	"	5,990.5	1.12	6,709.00
101 "	"	45,801.7	1.24	56,794.00
121 "	"	141	1.35	190.00
126 "	"	632	1.38	872.00
152 "	"	5,574.8	1.49	8,306.00
202 "	"	23,060.1	1.71	39,433.00
227 "	"	70	1.81	127.00
253 "	"	162	2.09	339.00

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HOUSE CABLE (CONT'D)				
No. 22 S. & S. Ga. Cable (Cont'd)				
303 Pair	Feet	4,017	$ 2.28	$ 9,159.00
404 "	"	4,942.6	2.65	13,098.00
606 "	"	3,205	3.45	11,057.00
909 "	"	295	4.54	1,339.00
No. 24 B. & S. Ga. Cable				
11 Pair	"	736	.78	574.00
16 "	"	3,206	.80	2,565.00
26 "	"	17,163.5	.84	14,417.00
51 "	"	36,169.5	.93	33,638.00
76 "	"	14	1.05	15.00
101 "	"	16,425.5	1.15	18,889.00
152 "	"	196	1.37	269.00
202 "	"	9,474	1.55	14,685.00
303 "	"	853	2.07	1,766.00
404 "	"	4,136	2.47	10,216.00
606 "	"	1,028	3.19	3,279.00
909 "	"	399	3.75	1,496.00
1212 "	"	453	4.67	2,116.00
Terminals - Outside Unprotected				
11 Pair	"	48	6.97	335.00
16 "	"	77	8.37	644.00
26 "	"	27	11.56	312.00
31 "	"	1	14.85	15.00
51 "	"	2	19.97	40.00
Terminals - Outside Protected				
11 Pair	"	5	23.36	117.00
16 "	"	5	29.45	147.00
26 "	"	11	30.96	341.00
51 "	"	7	53.97	377.00
101 "	"	1	93.61	94.00
152 "	"	1	134.20	134.00
202 "	"	1	175.06	175.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HOUSE CABLE (CONT'D)				
Terminals - Inside Unprotected				
6 Pair	Each	34	$3.71	$ 126.00
7 "	"	1	4.06	4.00
11 "	"	927	4.73	4,385.00
13 "	"	83	6.02	500.00
16 "	"	1,923	5.72	11,000.00
21 "	"	519	6.93	3,597.00
23 "	"	27	8.35	225.00
26 "	"	674	9.47	6,383.00
32 "	"	968	9.37	9,070.00
42 "	"	119	11.80	1,404.00
51 "	"	7	15.90	111.00
52 "	"	477	16.07	7,665.00
62 "	"	12	15.69	188.00
76 "	"	20	20.67	413.00
101 "	"	60	27.82	1,669.00
104 "	"	167	27.44	4,582.00
121 "	"	2	28.36	57.00
126 "	"	2	29.23	58.00
152 "	"	4	41.47	166.00
156 "	"	41	38.64	1,584.00
202 "	"	15	46.31	695.00
208 "	"	99	51.05	5,054.00
260 "	"	15	62.82	942.00
303 "	"	4	77.48	310.00
312 "	"	18	76.77	1,382.00
350 "	"	1	91.26	91.00
404 "	"	6	95.65	574.00
450 "	"	1	113.18	113.00
416 "	"	16	100.66	1,610.00
480 "	"	1	119.01	119.00
606 "	"	1	104.07	104.00
624 "	"	1	104.80	105.00
808 "	"	1	138.01	138.00
909 "	"	1	154.60	155.00
1212 "	"	1	205.82	206.00

COMPANY WIDE APPRAISAL

4- DISTRIBUTING SYSTEM

4-E - Exchange Underground Cable - Acct. 245 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
HOUSE CABLE (CONT'D)				
Terminals - Inside Unprotected (Cont'd)				
4160 Pair	Each	1	$700.76	$ 701.00
Terminals - Inside Protected				
11 Pair	"	2	18.71	37.00
12 "	"	2	19.66	39.00
16 "	"	23	31.22	718.00
21 "	"	3	39.15	117.00
26 "	"	30	36.95	1,108.00
32 "	"	4	42.61	170.00
42 "	"	2	50.88	102.00
51 "	"	9	59.38	534.00
1101 "	"	11	89.46	984.00
202 "	"	2	92.20	184.00
303 "	"	1	130.85	131.00
404 "	"	5	92.83	464.00
505 "	"	1	114.90	115.00
606 "	"	1	137.74	138.00
1212 "	"	2	190.45	381.00
TOTAL - ACCOUNT 245 - Exchange Underground Cable				$12,041,301.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Balconies
Bonds
Electrolysis Drainage Material
Potheads
Splices
Terminating Ends
Block Cable Material
Cable Vault Material
House Cable Material
Pole Seats
Pothead Supports
Terminal Equipment

These items are evaluated in the unit costs applicable to the major items.

4-F - Exchange Submarine Cable - Acct. 246

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 16 B. & S. Ga. Cable				
16 Pair	Feet	2,500	$ 2.29	$ 5,725.00
No. 19 B. & S. Ga. Cable				
152 Pair	"	1,094	4.30	4,704.00
182 Pair	"	400	4.52	1,808.00
252 Pair	"	730	5.08	3,708.00
No. 22 B. & S. Ga. Cable				
303 Pair	"	419	4.42	1,852.00
404 Pair	"	400	4.83	1,932.00
TOTAL - ACCOUNT 246 - Exchange Submarine Cable				$19,729.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Cable Protection Material, such as

Pole Risers
Conduit

Splicing

4-G - Toll Pole Lines - Acct. 251

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Poles				
15', Avg. Class C	Each	327.8	$ 14.40	$ 4,720.00
18', Avg. Class C	"	573.1	15.48	8,872.00
20', Avg. Class C	"	16,961.3	17.00	288,342.00
22', Avg. Class C	"	5,158.5	19.90	102,654.00
25', Avg. Class C	"	102,143.4	20.96	2,140,926.00
30', Avg. Class C	"	63,192.2	27.16	1,716,300.00
35', Avg. Class C	"	28,374.1	36.95	1,048,423.00
40', Avg. Class C	"	9,640.1	47.12	454,242.00
45', Avg. Class D	"	3,692.2	58.79	217,064.00
50', Avg. Class B	"	1,239	74.65	92,491.00
55', Avg. Class D	"	497.8	88.30	43,956.00
60', Avg. Class B	"	125.3	103.88	13,016.00
65', Avg. Class C	"	22.2	118.75	2,636.00
70', Avg. Class C	"	6.	135.45	813.00
75', Avg. Class C	"	1.	153.45	153.00
115', Avg. Class A	"	1.	250.30	250.00
130', Steel tower	"	1.	1,141.14	1,141.00
Crossarms, Avg. 10 Pin (10'0" Fir)	"	432,451	3.64	1,574,122.00
TOTAL - ACCOUNT 251 - Toll Pole Lines				$7,710,121.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Anchors	Wood pole brackets
Anchor guys	Iron pole brackets
Line guys	Transposition brackets
Arm guys	Lightning grounds
Tree guys	"H" and "A" fixture equipment
Hub guards	Full creosoting of poles
Cribbing guards	Push brace equipment
Wire wound guards	Guy shields
Wood pole steps	Back braces
Iron pole steps	Side arm braces
Pole painting	Rock setting
Pavement setting	Butt treating

These items are evaluated in the unit costs applicable to the major items.

4-H - Toll Aerial Cable - Acct. 252

	Item	Unit	Quantity	Unit Cost	Reproduction Cost New
	No. 13 B. & S. Ga. Cable				
7	Quad	Feet	772	$ .64	$ 494.00
8	"	"	151	.69	104.00
12	"	"	602	.86	518.00
19	"	"	1,897	1.13	2,042.00
24	"	"	130	1.32	172.00
26	"	"	13	1.38	18.00
	No. 14 B. & S. Ga. Cable				
5	Pair	"	2,668	.44	1,183.00
11	"	"	2,893	.52	1,504.00
12	"	"	377	.54	204.00
14	"	"	125	.57	71.00
16	"	"	230	.59	136.00
51	"	"	174	1.07	186.00
12	Quad	"	242	.77	186.00
	No. 16 B. & S. Ga. Cable				
5	Pair	"	84	.40	34.00
11	"	"	1,434	.49	703.00
21	"	"	13	.60	8.00
26	"	"	1,152	.64	737.00
31	"	"	291	.69	201.00
51	"	"	11	.89	10.00
7	Quad	"	4,992	.51	2,546.00
8	"	"	785	.53	416.00
9	"	"	283	.55	156.00
10	"	"	5,794	.58	3,361.00
12	"	"	4,248	.62	2,634.00
19	"	"	4,964	.78	3,872.00
22	" , 8 Qd. O. B. T. - 36.36% 14 Qd. A. T. & T.	"	660	.30	198.00
27	"	"	376	.94	353.00
37	" , 33.33% O. B. T. Co, 66.67% A. T. & T.	"	13	.38	5.00
	" , 33.33% O. B. T. Co. 66.67% A. T. & T.	"	14	.48	7.00

4-H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 19 B. & S. Ga. Cable				
5 Pair	Feet	131	$ .27	$ 35.00
11 "	"	476	.30	143.00
16 "	"	347	.34	118.00
21 "	"	24	.36	9.00
26 "	"	140	.39	55.00
51 "	"	1,422	.51	725.00
76 "	"	1,230	.62	763.00
202 "	"	12	1.26	15.00
7 Quad	"	150	.44	66.00
19 "	"	72	.58	42.00
No. 22 B. & S. Ga. Cable				
6 Pair	"	175	.26	46.00
15 "	"	1,260	.29	365.00
25 "	"	3,874	.31	1,201.00
51 "	"	4,012	.38	1,525.00
152 "	"	12	.64	8.00
404 "	"	134	1.19	159.00
No. 24 B. & S. Ga. Cable				
51 Pair	"	242	.35	85.00
202 "	"	28	.68	19.00
404 "	"	9	1.09	10.00
Composite Cable				
8 Quad, 13 Ga. A. T. & T. 48 Quad, 16 Ga. 9 Qd. A.T.& T. 39 Qd.OBT 55.30%) 26 Pair 19 Ga. O.B.T. Exch.)	"	41,976	1.00	41,976.00
8 Quad, 13 Ga. A. & T. 48 Quad, 16 Ga. 9 Qd.A.T. & T. 39 Qd. O. B. T. 1 Pair 19 Ga. O. B. T. Total OBT- 61.05%)	"	86,175	1.00	86,175.00
25 Pair, 16 Ga, - Toll -49.88%) 101 Pair, 22 Ga, - Exch.)	"	296	.46	136.00
25 Pair, 16 Ga, - Toll -45.34%) 126 Pair, 22 Ga, - Exch.)	"	591	.44	260.00

4- H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
25 Pair 16 Ga. - Toll - 40.75%) 152 Pair 22 Ga. - Exch.)	Feet	1,378	$ .43	$ 593.00
38 Pair 16 Ga.) 101 Pair 22 Ga.)	"	262	1.08	283.00
8 Quad 13 Ga.) 48 Quad 16 Ga.) 51 Pair 19 Ga)	"	13	1.91	25.00
12 Quad 16 Ga.-4 Qd.A.T.& T.) 8 Qd.O.B.T.) 46 Quad 19 Ga.-20 QD.A.T.& T.) 26 Qd.O.B.T.) 2 Pair 22 Ga.- 1 Pr.A.T.& T.) 1 Pr.O.B.T.) Total OBT 59.94%)	"	90,106	.70	63,074.00
7 Quad 13 Ga.) 17 Quad 16 Ga)	"	806	1.02	822.00
12 Quad 13 Ga.) 51 Pair 19 Ga.)	"	1,145	1.13	1,294.00
24 Quad 16 Ga.-2 Qd.A.T. & T.) 22 Qd.O.B.T.) 27 Quad 19 Ga.-4 Qd.A.T. & T.) 23 Qd.O.B.T.) Total OBT Co 89.33%)"	"	18,566	1.05	19,494.00
14 Pair 16 Ga. - Toll 35.79%) 101 Pair 19 Ga. - Exch.)	"	319	.38	121.00
19 Quad 16 Ga.-6 Qd.A.T.& T.) 13 Qd.O.B.T.) 56 Quad 19 Ga.-51 Qd.A.T.& T.) 5 Qd.O.B.T.) Total OBT 33.01%)	"	27,835	.46	12,804.00
56 Quad 16 Ga.-A.T.& T.) 41 Quad 19 Ga.-37 Qd.A.T.& T.) 4 Qd.O.B.T.2.61%)	"	9,256	.05	463.00

4-H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
27 Quad 16 Ga.-22 Qd.A.T.& T. 5 Qd.O.B.T. 104 Quad 19 Ga.-83 Qd.A.T.& T. 21 Qd.O.B.T. 1 Quad 22 Ga. .5 Qd.A.T.& T. .5 Qd.O.B.T. Total OBT Co 19.72%	Feet	209,774	$ .40	$ 83,910.00
12 Quad 19 Ga. 1 Quad 22 Ga.	Feet	50 750	.45	338.00
52 Quad 19 Ga. 202 Pair 22 Ga.	"	19,420	1.48	28,742.00
52 Quad 19 Ga. 404 Pair 22 Ga.	"	2,016	2.02	4,072.00
52 Quad 19 Ga. 1 Pair 22 Ga.	"	5,417	.95	5,146.00
27 Quad 16 Ga. 101 Pair 24 Ga.	"	4,655	1.18	5,493.00
27 Quad 16 Ga. 202 Pair 24 Ga.	"	3,842	1.38	5,302.00
27 Quad 16 Ga. 404 Pair 24 Ga.	"	780	1.77	1,381.00
42 Quad 16 Ga.-4 Qd.O.B.T. 38 Qd.A.T.& T. 76 Quad 19 Ga.-7 Qd,O.B.T. 69 Qd.A.T.& T. 1 Pair 22 Ga. A.T. & T. Total O.B.T.Co. 9.36%	"	10,958	.19	2,082.00
42 Quad 16 Ga.-9 Qd.O.B.T. 33 Qd.A.T.& T. 76 Quad 19 Ga.-6 Qd.O.B.T. 70 Qd.A.T.& T. 1 Pair 22 Ga.-A.T. & T. Total O.B.T.Co.16.82%	"	224,294	.34	76,260.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-H - Toll Aerial Cable - Acct. 252 - (Con'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Terminals - Outside Unprotected,				
11 Pair	Each	31	$ 6.76	$210.00
16 "	"	41	8.07	331.00
26 "	"	5	11.04	55.00
101 "	"	1	26.96	27.00
Terminals - Outside Protected				
11 Pair	"	2	15.49	31.00
21 "	"	3	23.31	70.00
26 "	"	23	24.55	565.00
31 "	"	1	31.90	32.00
51 "	"	15	45.60	684.00
101 "	"	3	89.25	268.00
202 "	"	2	160.01	320.00
303 "	"	1	364.07	364.00
51 " 36.36% O.B.T. .) 63.64% A.T. & T.)	"	1	16.58	17.00
Loading Cases				
No. 23-E Case, containing 63 No. 508 coils	"	3	1,031.50	3,094.00
No. 27-E Case, containing 27 No.562-A coils,A.T.& T. 36 No.562-A coils,O.B.T.- 57.14%	"	5	583.51	2,918.00
No. 27-A Case, containing 24 No. 561 coils 48 No. 562 coils	"	20	1,452.13	29,043.00
No. 27-D Case, containing 15 No. 581 coils 30 No. 582 coils	"	7	988.91	6,922.00
No. 27-E Case, containing 24 No.582-A coils,A.T.& T. 12 No.581-A coils,A.T.& T. 24 No.582-A coils O.B T. 12 No.581-A coils O.B.T. Total O.B.T.Co 50.00%	"	15	742.62	11,139.00

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 27-E Case, containing 5 No. 583 coils, A.T.& T. 10 No. 584 coils, A.T.& T. 19 No. 583 coils, O.B.T. 38 No. 584 coils, O.B.T. Total O.B.T.Co. 79.17%	Each	34	$1,146.23	$38,972.00
No. 31-A Case, containing 35 No. 581A coils, A.T.& T. 8 No. 581A coils, O.B.T.-18.60%	"	2	260.44	521.00
No. 32-B Case, containing 14 No. 587 coils, O.B.T. 28 No. 584 coils, O.B.T. 21 No. 587 coils, A.T.& T. 42 No. 584 coils, A.T.& T. Total O.B.T.Co. 40.00%	"	2	724.6[illegible]	1,449.00
No. 32-B Case, containing 16 No. 587 coils, O.B.T. 32 No. 584 coils, O.B.T. 19 No. 587 coils, A.T.& T. 38 No. 584 coils, A.T.& T. Total O.B.T.Co. 45.72%	"	35	828.24	28,988.00
No. 27-E Case, containing 24 No. 581-A coils, 48 No. 582-A coils,	"	5	1,485.25	7,426.00
TOTAL - ACCOUNT 252 - Toll Aerial Cable				$ 601,140.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-H - Toll Aerial Cable - Acct. 252 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New

made of the property of the Company.

Cable messenger

Extra messenger

Splicing

Potheads

Terminating ends

Pole seats

Balconies

Terminal Equipment

Cable guards

Grounds

Bonds

Loading case manholes

Loading case platforms

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-I - Toll Aerial Wire - Account 253

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
LINE WIRE				
Bare copper				
.165	Mile	23.640	$111.48	$ 2,635.00
.128	"	4,289.204	79.93	342,836.00
.104	"	60,264.842	54.51	3,285,037.00
.080	"	3,316.919	41.81	138,680.00
.064	"	92.409	33.69	3,113.00
Bare iron				
.165	"	15.395	53.53	824.00
.148	"	3,794.365	48.50	184,027.00
.134	"	2,386.699	43.86	104,681.00
.109	"	6,465.922	35.48	229,411.00
.083	"	8.342	29.38	246.00
Insulated Copper				
.104	"	1.383	92.85	128.00
.080	"	1.300	76.21	99.00
.064	"	.594	59.12	35.00
Insulated iron				
.109	"	.348	85.83	30.00
.083	"	.247	80.73	20.00
Twisted Pair				
No. 14 B.& S.Ga.copper	"	33.981	159.79	5,430.00
No. 18 B.& S.Ga.copper	"	11.943	125.38	1,497.00
No. 17 B.& S.Ga.copper-steel	"	120.191	140.14	16,844.00
Loading cases				
No. 26-B case, containing, 1 - 549 coil 2 - 550 coil	Each	43	277.98	11,953.00
Phantom Circuit Material	Mile	11,484.45	2.10	24,117.00
TOTAL - ACCT. 253 - Toll Aerial Wire				$ 4,351,642.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the

4-I - Toll Aerial Wire - Account 253 (Cont'd)

property of the Company.

Standard Aerial Conduit Equipment, consisting of:

Messenger
Cable rings
Bridle rings
Clamps
Bolts

Loading coil supports

High tension crossings

Underground dips.

4-J - Toll Underground Conduit - Account 254

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Conduit -				
Single tile				
1 duct	Tr.Ft.	198.5	$ 1.63	$ 324.00
2 duct	"	142	1.97	280.00
3 duct	"	51	2.42	123.00
Multiple tile				
2 duct	"	13,091	1.87	24,480.00
2 duct, 50% O.B.T.Co.) 50% A.T.& T.Co.)	"	92	.94	86.00
4 duct	"	148.5	2.32	345.00
4 duct, 3 duct A.T.& T.Co.) 1 duct O.B.T.Co-25%)	"	3,112	.58	1,805.00
6 duct	"	494	2.76	1,363.00
Creosoted wood				
1 duct	"	48	1.19	57.00
2 duct	"	60	1.54	92.00
Iron pipe				
1 duct	"	2,020	1.59	3,212.00
Sewer tile				
1 duct	"	512	1.25	640.00
2 duct	"	30	1.48	44.00
3 duct	"	340	1.95	663.00
Manholes	Each	41	276.91	11,353.00
Manholes, 75% A.T.& T.Co.) 25% O.B.T.Co.)	"	12	69.23	831.00
TOTAL - ACCT. 254 - Toll Underground Conduit				$ 45,698.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Bends	Risers
Paving	Rock Digging

These items are evaluated in the unit costs applicable to the major items.

4-K - Toll Underground Cable - Account 255

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 13 B. & S. Ga. Cable				
14 Pair	Feet	149	$.68	$ 101.00
27 "	"	347	.89	309.00
37 "	"	410	1.09	447.00
7 Quad	"	314	.69	217.00
12 "	"	1,451.5	.86	1,248.00
19 Quad	"	6,395	1.08	6,907.00
27 "	"	10,866	1.31	14,234.00
No. 14 B. & S. Ga. Cable				
1 Pair	"	50	.43	22.00
5 Quad	"	240	.57	137.00
6 "	"	514	.59	303.00
8 "	"	4,094	.64	2,620.00
12 "	"	12,760	.76	9,698.00
13 Quad	"	8,069	.78	6,294.00
19 "	"	8,398	.90	7,558.00
27 "	"	26	1.36	35.00
No. 16 B. & S. Ga. Cable				
11 Pair	"	2,181	.55	1,200.00
16 "	"	891	.60	535.00
21 "	"	366	.65	238.00
26 "	"	467	.69	322.00
51 "	"	6,763	.90	6,087.00
76 Pair	"	1,870	1.06	1,982.00
101 "	"	3,063	1.30	3,982.00
152 "	"	1	1.68	2.00
5 Quad	"	1,359	.48	652.00
7 Quad	"	2,807	.57	1,600.00
8 Quad	"	1,605	.59	947.00
10 "	"	1,437	.62	891.00
12 "	"	10,228	.67	6,853.00
15 "	"	864	.72	622.00
19 "	"	16,682.5	.81	13,513.00
24 Quad	"	406	.87	353.00
27 "	"	360.5	.91	328.00
37 "	"	34.	1.07	36.00
52 "	"	8	1.29	10.00
76 "	"	1	1.78	2.00

4-K - Toll Underground Cable - Acct. 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 19 B. & S. Ga. Cable				
2 Pair	Feet	600	$.39	$ 234.00
11 "	"	841	.42	353.00
16 "	"	20	.45	9.00
21 "	"	3,775	.46	1,812.00
26 "	"	4,330	.50	2,165.00
31 Pair	"	301	.52	157.00
41 "	"	18	.57	9.00
51 "	"	3,463	.61	2,112.00
76 "	"	626	.72	451.00
101 "	"	3,776.5	.83	3,134.00
152 Pair	"	5,775	1.04	6,006.00
12 Quad	"	345	.51	176.00
19 "	"	111	.65	72.00
27 "	"	55	.72	40.00
37 "	"	61	.81	49.00
52 Quad	"	49.5	.92	46.00
75 "	"	5.5	1.07	6.00
154 " - 88 Quad AT&TCo. 66 Quad OBTCo-42.86%)	"	9,173	.74	6,788.00
No. 20 B. & S. Ga. Cable				
21 Pair	"	175	.51	89.00
No. 22 B. & S. Ga. Cable				
26 Pair	"	3,453	.42	1,450.00
51 "	"	41	.48	20.00
76 "	"	15	.55	8.00
152 "	"	46	.73	34.00
202 "	"	69	.84	58.00
303 "	"	26	1.08	28.00
404 "	"	134	1.23	165.00
No. 24 B. & S. Ga. Cable				
26 Pair	"	21	.40	8.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable				
16 Qd. No. 19 Ga. - Toll 10.67%) 268 Pr. No. 19 Ga. - Exchange)	Feet	28,118	$.18	$ 5,061.00
12 Qd. No. 13 Ga.) 9 Pr. No. 16 Ga.)	"	350	.94	329.00
7 Qd. No. 13 Ga.) 17 Qd. No. 16 Ga.)	"	1,171	.98	1,148.00
7 Qd. No. 13 Ga.) 20 Qd. No. 16 Ga.)	"	9,188	1.05	9,647.00
3 Qd.No.10 Ga., A.T.& T.Co.) 12 Qd.No.13 Ga.,6 Qd.AT&T Co.) 6 Qd OBT Co.33.31%)	"	83	.35	29.00
3 Qd.No.10 Ga., A.T.& T.Co.) 12 Qd.No.13 Ga.,9 Qd.AT&T Co.) 3 Qd.OBT Co.16.66%)	"	57	.17	10.00
12 Qd.No.14 Ga. - Toll 39.48%) 26 Pair No. 16 Ga.-Exchange)	"	22,812	.59	13,459.00
3 Qd.No.10 Ga. A.T.& T.Co.) 12 Qd.No.13 Ga.,7 Qd.AT&T Co) 5 Qd.OBT Co.) 24 Qd.No.16 Ga.,6 Qd.AT&T Co.) 18 Qd.OBT Co.) Total OBT Co.46.61%)	"	4,774	.67	3,198.00
7 Qd.No.13 Ga. - Toll 20.83%) 429 Pr.No.22 Ga. - Exchange)	"	11,864	.35	4,152.00
8 Qd.No.13 Ga. A.T.& T.Co.) 48 Qd.No.16 Ga.,9 Qd.AT&T Co.) 39 Qd.OBT Co.) 1 Pr.No.19 Ga.,O.B.T.Co.) Total OBT Co.61.05%)	"	3,998	.92	3,678.00
7 Qd. No. 13 Ga. - Toll) 17 Qd. No. 16 Ga. - Toll) 303 Pair No. 22 Ga.- Exchange) Total Toll 45.16%)	"	9,906	.76	7,528.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
14 Qd. No. 16 Ga. - Toll 20.33%) 220 Pr. No. 19 Ga. - Exchange)	Feet	32,877	$.32	$ 10,521.00
30 Pr. No. 16 Ga. - Toll 21.47%) 220 Pr. No. 19 Ga. - Exchange)	"	45,081	.34	15,328.00
12 Qd. No.16 Ga.-4 Qd.AT&T Co.) 8 Qd.OBT Co.) 46 Qd. No. 19 Ga.-20 Qd.AT&T Co) .26 Qd OBT Co) 2 Pr.No.22 Ga.,1 Pr. AT&T Co.) 1 Pr. OBT Co.) Total OBT Co.59.94%)	"	25,666	.69	17,710.00
8 Qd.No.13Ga. AT&T Co.) 48 Qd.No.16 Ga.,9 Qd.AT&T Co.) 39 Qd.OBT Co.,55.30%) 26 Pr.No.19 Ga., Exchange)	"	3,028	.88	2,665.00
3 Qd.No.10 Ga.,A.T.& T.Co.) 12 Qd.No.13 Ga.,6 Qd.AT&T Co) 6 Qd.OBT Co.17.02%) 278 Pr.No. 22 Ga., Exchange)	"	4,050	.28	1,134.00
3 Qd.No.10 Ga.,AT&T Co.) 12 Qd.No.13 Ga.,9 Qd.AT&T Co) 3 Qd OBT Co.8.51%) 278 Pr.No.22 Ga. Exchange)	"	1,848	.14	259.00
37 Pr. No. 16 Ga., Toll, 24.63%) 227 Pr. No. 19 Ga., Exchange)	"	36,734	.41	15,061.00
19 Qd.No.16 Ga., Toll, 25.13%) 227 Pr.No.19 Ga., Exchange)	"	11,880	.43	5,108.00
8 Qd.No.13 Ga.,AT&T Co.) 48 Qd.No.16 Ga.,9 Qd.AT&T Co) 39 Qd.OBT Co.) 51 Pr.No.19 Ga.,O.B.T.Co.) Total OBT Co.67.38%)	"	24,364	1.17	28,506.00
154 Qd.No.19 Ga.,88 Qd.AT&T Co.) 66 Qd.OBT Co.) 1 Pr.No.22 Ga.,.5 Pr.AT&T Co.) .5 Pr.OBT Co.) Total OBT Co.42.87%)	"	19,471	.78	15,187.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
12 Qd.No.13 Ga., O.B.T.Co. 22 Qd.No.16 Ga.,5 Qd.AT&T Co. 17 Qd.OBT Co. 126 Pr.No.19 Ga., Exchange Total OBT Co. 52.99%	Feet	19,456	$ .90	$ 17,510.00
5.5 Qd.No.10 Ga., AT&T Co. 15 Qd.No.13 Ga., AT&T Co. 28 Qd.No.16 Ga.,5 Qd.AT&T Co. 23 Qd.OBT Co.,28.68%	"	9,199	.48	4,416.00
12 Qd.No.13 Ga., Toll, 34.77% 363 Pr.No. 22 Ga., Exchange	"	10,232	.59	6,037.00
56 Qd.No.16 Ga.,AT&T Co. 41 Qd.No.19 Ga.,37 Qd.AT&T Co. 4 Qd.OBT Co.,2.61%	"	25,000	.04	1,000.00
19 Qd.No.16Ga.,6 Qd.AT&T Co. 13 Qd.OBT Co., 56 Qd.No.19Ga.,51 Qd.AT&T Co. 5 Qd.OBT Co. Total OBT Co.33.01%	"	30,748	.43	13,221.00
12 Qd.No.16Ga.,7 Qd.AT&T Co. 5 Qd.OBT Co. 78 Qd.No.19 Ga.,57 Qd.AT&T Co. 21 Qd.OBT Co. 2 Pr.No.22 Ga.,1.4 Pr.AT&T Co. .6 Pr.OBT Co. Total OBT Co.30.40%	"	1,655	.42	695.00
27 Qd.No.16 Ga.,22 Qd.AT&T Co. 5 Qd. OBT Co. 104 Qd.No.19 Ga.,83 Qd.AT&T Co 21 Qd.OBT Co. 1 Qd.No.22 Ga.,.8Qd.AT&T Co. .2Qd.OBT Co. Total OBT Co.19.62%	"	28,155	.36	10,136.00
19 Qd.No.16 Ga.,14 Qd.AT&T Co. 5Qd.OBT Co.,76.31%	"	25	.21	5.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
27 Qd.No.16 Ga.,22 Qd.AT&T Co.) 5 Qd.OBT Co.,18.52%)	Feet	28	$.17	$ 5.00
152 Pr.No.19 Ga.,110 Pr.AT&T) 42 Pr.OBT Co.27.63%)	"	25	.31	8.00
52 Qd.No.19 Ga.,31 Qd.AT&T Co.) 21 Qd.OBT Co.40.39%)	"	28	.37	10.00
75 Qd.No.19 Ga.,54 Qd.AT&T Co.) 21 Qd.OBT Co.,28.00%)	"	28	.30	8.00
12 Qd. No. 16 Ga.) 1 Pr. No. 19 Ga.)	"	200	.66	132.00
52 Qd. No. 19 Ga.) 1 Pr. No. 22 Ga.)	"	235	.95	223.00
52 Qd. No. 19 Ga.) 404 Pr. No. 22 Ga.)	"	11,877	1.81	21,497.00
19 Qd.No.13 Ga.,7 Qd.AT&T Co.) 12 Qd.OBT Co.63.16%)	"	731	.68	497.00
24 Qd. No. 16 Ga.) 27 Qd. No. 19 Ga.)	"	1,364	1.13	1,541.00
42 Qd.No.16 Ga.,33 Qd. AT&T Co.) 9 Qd.O.B.T.Co.) 76 Qd.No.19 Ga.,70 Qd.AT&T Co.) 6 Qd.O.B.T.Co.) 1 Pr.No.22 Ga., AT&T Co.) Total OBT Co.12.53%)	"	76,380	.22	16,804.00
75 Qd.No.19 Ga.,57 Qd.AT&T Co.) 18 Qd.OBT Co.,24.00%)	"	35	.26	9.00
24 Qd.No.13 Ga.,22 Qd.AT&T Co.) 2 Qd.OBT Co.) 27 Qd.No.16 Ga., 2 Qd.AT&T Co.) 25 Qd.OBT Co.) Total OBT Co.38.62%)	"	29,046	.64	18,589.00
52 Qd.No.16 Ga.,32 Qd.AT&T Co.) 20 Qd.OBTCo.38.46%)	"	50	.50	25.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Composite Cable (Cont'd)				
7 Qd.No.13 Ga., OBT Co. 16 Qd.No.16 Ga.,3 Qd.AT&T Co. 13 Qd.OBT Co. 30 Qd.No.19 Ga., AT&T Co. Total OBT Co.60.08%	Feet	4,315	$.76	$ 3,279.00
75 Qd.No.16 Ga.,57 Qd.AT&T Co. 18 Qd.OBT Co,24.00%	"	70	.43	30.00
52 Qd.No.19 Ga.,40 Qd.AT&T Co. 12 Qd.OBT Co,23.08%	"	30	.21	6.00
52 Qd.No.19 Ga.,43 Qd.AT&T Co. 9 Qd.OBT Co.,17.31%	"	30	.16	5.00
75 Qd.No.16 Ga.,62 Qd AT&T Co. 13 Qd.OBT Co.,17.33%	"	35	.31	11.00
42 Qd.No.16 Ga.,38 Qd AT&T Co. 4 Qd OBT Co. 76 Qd.No.19 Ga.,69 Qd.AT&T Co. 7 Qd OBT Co. 1 Qd.No.22 Ga.,AT&T Co. Total OBT Co.,9.36%	"	516	.17	88.00
Loading Cases				
No. D-12085 case, containing, 4 #546 coils 2 #547 coils 24 #556 coils	Each	3	1,439.06	4,317.00
No. 22-C case, containing, 50 #574 coils	"	1	627.90	628.00
No. 23-B case, containing 35 #546 coils	"	2	761.02	1,522.00
No. 27-A case, containing, 24 #561 coils 48 #562 coils	"	1	1,404.68	1,405.00
No. 27-A case, containing, 24 #561 Coils, 56 #562 coils	"	4	1,503.27	6,013.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 27-A case, containing, 24 #581-A coils 48 #582-A coils	Each	4	$1,427.14	$ 5,709.00
No. 27-C case, containing, 20 #561 coils, 40 #562 coils	"	5	1,197.56	5,988.00
No. 27-D case, containing, 15 #581 coils 30 #582 coils	"	1	941.46	941.00
No. 29-E case, containing, 6 #577 coils	"	2	169.00	338.00
No. 29-V case, containing 8 #546 coils 4 #547 coils	"	4	345.85	1,383.00
No. 29-Y case, containing, 6 #563 coils, 14 #564 coils	"	2	424.16	848.00
No. 31-C case, containing, 7 #555 coils 14 #556 coils	"	2	1,199.38	2,399.00
No. 22-A case, containing, 30 #562 coils, 20 AT&T Co. 10 OBT Co,33.33%	"	4	177.04	708.00
No. 23-E case, containing, 63 #562-A coils,27 AT&T Co., 36 OBT Co.,57.14%	"	5	556.40	2,782.00
No. 31-A case, containing, 43 #581-A coils, 35 AT&T Co., 8 OBT Co.,18.60%	"	4	251.62	1,006.00
No. 23-E case, containing, 63 #508 coils, 30 Toll, 47.62% 33 Exchange	"	5	468.60	2,343.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 23-E case, containing, 63 No. 514 coils,28 Toll,44.44% 35 Exchange	Each	4	$ 648.20	$ 2,593.00
No. 23-E case, containing, 63 #554 coils- 37 Toll, 58.73% 26 Exchange	"	4	693.37	2,773.00
No. 27-E case, containing, 24 #581-A coils,12 AT&T Co., 12 OBT Co., 48 #582 coils, 24 AT&T Co., 24 OBT Co. Total OBT Co.,50.00%	"	5	718.90	3,594.00
No. 27-E case, containing, 24 #583-A coils, 5 AT&T Co., 19 OBT Co., 48 #584 coils, 10 AT&T Co., 38 OBT Co., Total OBT Co,79.17%	"	6	1,108.67	6,652.00
No. 27-E case, containing, 24 #581 coils, 48 #582 coils	"	1	1,961.96	1,962.00
No. 27-C case, containing, 20 #577 coils, 4 AT&T Co. 16 OBT Co. 40 #578 coils, 8 AT&T Co. 32 OBT Co. Total OBT Co. 80.0%	"	3	848.22	2,545.00
No. 32-B case, containing, 70 #584 coils, 38 AT&T Co., 32 OBT Co., 35 #587 coils, 19 AT&T Co. 16 OBT Co., Total OBT Co.,45.72%	"	13	806.55	10,485.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Loading Cases (Cont'd)				
No. 32-F case, containing, 30 #577 coils, 5 AT&T Co. 25 OBT Co. 60 #578 coils, 10 AT&T Co. 50 OBT Co. Total OBT Co. 83.33%	Each	2	$1,316.41	$ 2,633.00
No. 31-B case, containing, 9 #555 coils, 7 AT&T Co., 2 OBT Co. 18 #556 coils, 14 AT&T Co., 4 OBT Co. Total OBT Co. 22.22%	"	5	336.00	1,680.00
No. 22-C case, containing, 13 #574 coils - Toll, 26.00% 37 #574 coils - Exchange	"	1	163.25	163.00
No. 22-C case, containing, 37 #574 coils - Toll, 74.00% 13 #574 coils - Exchange	"	1	464.65	465.00
Terminals - Outside Protected				
11 Pair	Each	5	17.10	86.00
16 "	"	8	21.54	172.00
21 "	"	3	27.83	83.00
26 "	"	37	40.85	1,511.00
31 "	"	3	31.02	95.00
51 Pair	"	34	65.61	2,231.00
101 "	"	10	119.73	1,197.00
101 Pair, 62% Exchange) 38% Toll)	"	1	45.50	46.00
152 Pair	"	3	163.25	490.00
202 "	"	2	207.32	415.00

4-K - Toll Underground Cable - Account 255 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Terminals - Outside Protected (Cont'd)				
303 Pair, 74.87% Exchange) 25.13% Toll)	Each	1	$ 94.50	$ 94.00
404 Pair	"	2	470.00	940.00
TOTAL - ACCT. 255 - Toll Underground Cable				$ 472,512.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Balconies
Bonds
Cable vault material
Electrolysis drainage material
Pole seats
Potheads
Pothead supports
Splices
Terminal equipment
Terminating ends

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-L - Toll Submarine Cable - Acct. 256.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
No. 16 B. & S. Ga. Cable				
12 Quad	Feet	610.0	$ 2.46	$ 1,501.00
No. 19 B. & S. Ga. Cable				
11 Pair	"	720.0	2.04	1,469.00
16 "	"	540.0	2.10	1,134.00
26 "	"	10.0	2.19	22.00
51 "	"	12.0	2.53	30.00
Composite Cable				
16 Pair No. 13 B. & S. Ga.)	"			
24 Pair No. 16 B. & S. Ga.)	"	400.0	4.72	1,888.00
128 Pair No. 19 B. & S. Ga.)				
16 Pair No. 16 B. & S. Ga.)				
60 Pair No. 19 B. & S. Ga.)	"	1,53' 00	3.07	4,709.00
42 Quad No. 16 Ga., 9 Qd. O.B.T.) 33 Qd. A.T.& T.)				
76 Quad No. 19 Ga., 6 Qd. O.B.T.) 70 Qd. A.T.& T.)	"	410.00	4.30	1,763.00
1 Pair No. 22 Ga. A.T.& T.)				
Total O.B.T.Co. - 16.8[illegible]%				
Terminals - Outside Protected				
26 Pair	Each	2	39.53	79.00
51 Pair	"	1	57.03	57.00
TOTAL - ACCOUNT 256 - Toll Submarine Cable				$12,652.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Cable Protection Material, such as
Pole Risers,
Conduit,
Splicing

These items are evaluated in the unit costs applicable to the major items.

COMPANY WIDE APPRAISAL

4 - DISTRIBUTING SYSTEM

4-M - Right of Way - Account 207.

The Uniform System of Accounts for Telephone Companies, as prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, Account 207, page 37, requires that right of way shall be included in the capital accounts and property values of a telephone company as follows:

> "This account should include the cost of all land and interest in land acquired for the location of telephone wires, cables, pole lines, and conduits; salaries and expenses of right-of-way agents; expenses of appraisals and of juries, commissioners, or arbitrators in condemnation cases; real estate broker's commissions; cost of plats, abstracts, notarial fees, examination of title, recording deeds, etc."

Expenditures for the item of right of way include payments, labor costs, and all other expenses necessary for:

(a) Preparation and filing of plans for and negotiations with City Engineers in connection with street opening permits for conduits, manholes and subsidiary pipes within municipalities.

(b) Securing permits from property owners for overhanging cross-arms and cable terminals within and without municipalities.

(c) Securing permits for relocation of poles and additional anchors and guys in connection with private and public garages and other buildings within municipalities.

(d) Securing permits for the attachment of interior block wires and cables to buildings within municipalities.

(e) Preparation and filing of plans for and negotiations with Superintendents of Police, Fire and Telegraph Systems in connection with aerial construction within municipalities.

(f) Securing permits from property owners to place poles, anchors and guys through public and private property within municipalities.

4 - DISTRIBUTING SYSTEM

4-M - Right of Way - Account 207 (Cont'd)

(g) Preparation and filing of plans for and negotiations with State Highway Department in connection with placing of poles, anchors, guys, H fixtures, and braces, on toll and rural lines outside of municipalities.

(h) Securing permits from property owners to place items named in (g) above through public and private property outside of municipalities.

(i) Preparation and filing of plans and negotiations with State Highway Department for location of items named in (g) above in connection with road improvements outside of municipalities.

(j) Securing permits from property owners to place items named in (g) above through public and private property in connection with road improvements outside of municipalities.

(k) More particularly: All payments, labor costs and all other expenses for securing permission and rights to place 654,096 poles, 79,164 anchors, 157,537 miles of aerial wire, 16,192,614 feet of aerial cable, 8,263,053 feet of underground cable, 9779 feet of submarine cable, 3,331,625 trench feet of underground conduit, 226,594 feet of block cable, 2,735,250 feet of block wire and 609,247 feet of house cable, on, along, through and within private or public property in the State of Ohio, as of June 30,1925.

TOTAL - ACCT. 207 - RIGHT OF WAY $1,940,501.00

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

SUMMARY

(D)

5-A - Station Apparatus	$ 5,589,862.00
5-B - Station Installations	2,164,835.00
5-C - Interior Block Wires	83,334.00
5-D - Private Branch Exchanges	3,384,891.00
5-E - Booths and Special Fittings	167,201.00
TOTAL STATION EQUIPMENT	$ 11,390,123.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-A - Station Apparatus - Account 231

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Manual Stations				
Common Battery				
City	Each	299,222	$ 8.71	$2,606,224.00
Extension	"	34,708	8.71	302,307.00
Private Branch Exchanges	"	75,843	8.71	660,593.00
Pay	"	12,838	32.75	420,444.00
Vacant Premise	"	7,571	8.71	65,943.00
Local Battery				
City	"	12,327	12.91	159,142.00
Extension	"	655	12.91	8,456.00
Pay	"	212	22.73	4,819.00
Rural	"	25,317	12.91	339,752.00
Toll	"	39	12.91	503.00
Vacant Premise	"	200	12.91	2,582.00
Automatic Stations				
City	"	37,618	14.19	533,799.00
Extension	"	5,929	14.19	84,133.00
Private Branch Exchange	"	6,919	14.19	98,181.00
Rural	"	782	14.19	11,097.00
Vacant Premise	"	467	14.19	6,627.00
Transmitter	"	57,446	2.05	117,764.00
Receiver	"	61,344	2.00	122,688.00
Induction coil	"	57,446	.78	44,808.00
TOTAL - ACCT. NO. 231 - Station Apparatus				$ 5,589,862.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company.

Transmitter arms
Keys
Switches
Retardation coils
Extension brackets
Buzzers
Battery boxes
Head bands
Extra coin boxes.

These items are evaluated in the unit costs applicable to the major items

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-B - Station Installations - Account 232.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Installation	Each	521,647	$ 4.15	$2,164,835.00
TOTAL - ACCOUNT 232 - Station Installations				$2,164,835.00

5 - STATION EQUIPMENT

5-C - Interior Block Wires - Acct. 233

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Block Wires	Each	18,235	$4.57	$ 83,334.00
TOTAL - ACCOUNT 233 - Interior Block Wires				$ 83,334.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Block Wire Material, such as:
- Building straps
- Clamps
- Expansion bolts
- Messenger
- Rings

These items are evaluated in the unit costs applicable to the major items.

5-D - Private Branch Exchanges - Account No. 234

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
NON-MULTIPLE SWITCHBOARDS				
Cordless type				
Manual office areas.				
Sections (8725 lines)	Each	1,223	$ 256.87	$ 314,152.00
M.S. office areas.				
Sections (1585 lines)	"	223	259.32	57,828.00
30 line type				
Manual office areas.				
Sections (23336 lines)	"	1,383	579.55	801,518.00
M.S. office areas				
Sections (4145 lines)	"	244	586.92	143,208.00
80 line type				
Manual office areas				
Sections (18297 lines)	"	394	1 087.13	428,329.00
M.S. office areas				
Sections (3277 lines)	"	67	1,148.63	76,958.00
320 line type				
Manual office areas.				
Sections (10194 lines)	"	62	1,177.57	73,009.00
M.S. office areas				
Sections (2426 lines)	"	13	1,345.95	17,497.00
No. 1200 type				
Manual office areas.				
Sections (126 lines)	"	2	462.31	925.00
Intercommunicating stations	Sta.	2,809	49.09	137,894.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
AKRON				
FIRESTONE TIRE AND RUBBER CO.				
No.4, 2 panel, 1 position, 640 line P.B.X. sections	Each	6	$ 322.27	$ 1,934.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	55.00	55.00
Subs. multiple - with relays (1 panel)	"	80	6.1225	490.00
Subs. multiple - less relays (3 panel)	"	420	5.32	2,234.00
Incoming trunks (3 panel)	"	30	25.20	756.00
Outgoing trunks (3 panel)	"	10	2.173	22.00
Recording trunks (1)	"	6	4.988	30.00
Cord circuits	"	90	21.52	1,937.00
Operators positions	"	6	25.44	153.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	109.91	110.00
Main distributing frame	"	1	205.00	205.00
Wire and cable	"	1	403.18	403.00
Cable racks	"	1	84.00	84.00
Power plant	"	1	974.97	975.00
Miscellaneous items	"	1	145.17	145.00
Material				$ 9,661.00
Installation labor				3,575.00
Installation material				145.00
W. E. Co. Engineering				725.00
Freight and cartage				97.00
Contingencies				97.00
Total				$ 14,300.00
GOODRICH RUBBER COMPANY				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	5	435.00	2,175.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (4 panel)	"	245	8.8748	2,174.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
AKRON (CONT'D)				
GOODRICH RUBBER CO. (CONT'D)				
Subs.multiple-less relays (4 panel)	Each	555	$ 7.8309	$ 4,346.[illegible]
Incoming trunks (4 panel)	"	42	28.53	1,198.[illegible]
Outgoing trunks (4 panel)	"	10	3.633	36.[illegible]
Recording trunks (1)	"	10	15.688	157.[illegible]
Cord circuits-positions 1 to 6	"	102	26.42	2,695.[illegible]
Cord circuits-positions 7 to 8	"	34	29.24	994.[illegible]
Cord circuits-positions 9 to 10	"	30	40.14	1,204.[illegible]
Operators positions	"	10	39.035	390.[illegible]
Night alarm circuit	"	1	15.05	15.[illegible]
Fuse alarm circuit	"	1	6.05	6.[illegible]
Miscellaneous in section	Lot	1	338.59	339.[illegible]
Main distributing frame	"	1	195.00	195.[illegible]
Power plant	"	1	1,139.15	1,139.[illegible]
Wire and cable	"	1	777.02	777.[illegible]
Cable rack	"	1	17.60	18.[illegible]
Miscellaneous items	"	1	132.82	133.[illegible]
Material				$ 18,201.[illegible]
Installation labor				6,734.[illegible]
Installation material				279.[illegible]
W.E.Co. Engineering				1,34[illegible]
Freight and cartage				182.[illegible]
Contingencies				182.[illegible]
Total				$ 26,9[illegible]
PENNSYLVANIA R.R.CO.				
No. 601C, 2 panel, 1 position, 640 line P.B.X.section	Each	1	155.00	155.[illegible]
Cable turning section	"	1	88.00	88.[illegible]
End panel	"	1	40.00	40.[illegible]
Subscriber multiple (1)	"	40	2.977	1,191.[illegible]
Outgoing trunks (1)	"	10	18.33	183.[illegible]
Toll trunks	"	10	7.332	73.[illegible]
Cord circuits - local	"	10	20.1363	201.[illegible]
Cord circuits - toll	"	5	40.3483	201.[illegible]

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
AKRON (CONT'D)				
PENNSYLVANIA R.R.CO.(CONT'D)				
Operators position	Each	1	$23.19	$ 23.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuit	"	1	3.80	4.00
Miscellaneous in section	Lot	1	31.80	32.00
Main distributing frame	"	1	21.60	22.00
Power plant	"	1	45.90	46.00
Wire and cable	"	1	27.20	27.00
Relay rack	"	1	23.76	24.00
Cable rack	"	1	15.00	15.00
Miscellaneous items	"	1	12.70	13.00
Material				$ 2,343.00
Installation labor				867.00
Installation material				35.00
E. E. Engineering				176.00
Freight and cartage				23.00
Contingencies				83.00
Total				$ 3,467.00
PORTAGE HOTEL				
No. 4, 2 panel, 1 position, 640 line P.B.X.Section	Each	2	322.27	645.00
Cable turning section	"	1	115.00	115.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	10	2.3155	23.00
Subs. multiple-less relays (4 panel)	"	171	1.513	259.00
Outgoing trunks (4 panel)	"	15	20.52	308.00
Ord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00

5-D - Private Branch Exchanges - Acct. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
AKRON (CONT'D)				
PORTAGE HOTEL (CONT'D)				
Main distributing frame	Lot	1	$72.00	$ 72.00
Wire and cable	"	1	199.27	199.00
Miscellaneous items	"	1	26.00	26.00
Material				$ 2,476.00
Installation labor				916.00
Installation material				37.00
W. E. Co. Engineering				186.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,665.00
ALLIANCE				
MORGAN ENGINEERING COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Cable turning sections	"	1	115.00	115.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (3 panel)	"	20	2.3155	46.00
Subs.multiple-less relays (3 panel)	"	160	1.513	242.00
Outgoing trunks (1)	"	10	20.52	205.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Power plant	"	1	612.02	612.00
Wire and cable	"	1	123.08	123.00
Miscellaneous items	"	1	181.70	182.00
Material				$ 3,035.00
Installation labor				1,123.00
Installation material				46.00
W. E. Co. Engineering				228.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ [illegible]

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
ALLIANCE (CONT'D)				
PENNSYLVANIA R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 lines, P.B.X. sections	Each	2	$155.00	$ 310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	40	2.977	119.00
Outgoing trunks (4 panel)	"	10	18.33	183.00
Toll trunks	"	20	7.33	147.00
Cord circuits - toll	"	15	40.3483	605.00
Cord circuits - local	"	15	20.1363	302.00
Operator's positions - toll	"	1	30.81	31.00
Operators positions - local	"	1	23.19	23.00
Night alarm circuit	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	30.00	30.00
Power plant	"	1	142.34	142.00
Wire and cable	"	1	160.89	161.00
Relay rack	"	1	13.20	13.00
Cable rack	"	1	84.00	84.00
Coil rack	"	1	49.14	49.00
Miscellaneous items	"	1	37.40	37.00
Material				$ 2,436.00
Installation labor				901.00
Installation material				37.00
W. E. Co. Engineering				183.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,605.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CANTON				
UNITED ALLOY STEEL CORPORATION				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	$ 875.00	$ 2,625.00
Cable turning section	"	1	285.00	285.00
End panel	"	2	16.00	32.00
Separating panels	"	3	8.50	26.00
Subs.multiple-with relays (4 panel)	"	40	3.492	140.00
Subs.multiple-less relays (4 panel)	"	100	2.9141	291.00
Outgoing trunks (4 panel)	"	20	8.10	162.00
Ringdown tie trunks (4 panel)	"	10	21.23	212.00
Long trunk line circuits	"	20	15.865	317.00
Long station line circuits	"	35	22.304	781.00
Cord circuits	"	45	31.126	1,401.00
Operator's position	"	3	35.95	108.00
Night alarm circuit	"	1	3.92	4.00
Fuse alarm circuit	"	1	8.07	8.00
Miscellaneous in sections	Lot	1	112.51	113.00
Main distributing frame	"	1	38.40	38.00
Wire and cable	"	1	215.79	216.00
Power plant	"	1	316.94	317.00
Cable racks	"	1	59.20	59.00
Relay racks	"	1	83.88	84.00
Miscellaneous	"	1	321.63	322.00
Material				$ 7,547.00
Installation labor				2,790.00
Installation material				113.00
W. E. Co. Engineering				566.00
Freight and cartage				75.00
Contingencies				75.00
Total				$11,163.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND				
AMERICAN RY. EXPRESS COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	60	3.5845	215.00
Subs.multiple-less relays (3 panel)	"	20	2.782	56.00
Outgoing trunks (3 panel)	"	30	21.533	646.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	64.16	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	56.72	57.00
Power plant	"	1	65.31	65.00
Miscellaneous items	"	1	147.09	147.00
Material				$ 2,845.00
Installation labor				1,053.00
Installation material				43.00
W. E. Co. Engineering				213.00
Freight and cartage				28.00
Contingencies				28.00
Total				$ 4,210.00
AMERICAN SHIPBUILDING COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panel	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	120	1.83025	220.00
Outgoing trunks (3 panel)	"	10	23.56	236.00
Cord circuits	"	30	21.52	646.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
AMERICAN SHIPBUILDING CO.(CONT'D)				
Operators positions	Each	2	$25.44	$ 51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	90.63	91.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	95.20	95.00
Power plant	"	1	115.96	116.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,458.00
Installation labor				909.00
Installation material				37.00
W. E. Co. Engineering				184.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,638.00
AMERICAN STEEL & WIRE COMPANY				
No. 4, 2 panel, 1 position 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	40	3.5845	143.00
Subs.multiple-less relays (3 panel)	"	120	1.513	182.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Ring down tie trunks (1)	"	10	20.39	204.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	108.80	109.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
AMERICAN STEEL & WIRE CO.(CONT'D)				
Miscellaneous items	Lot	1	$115.58	$ 116.00
Material				$ 2,854.00
Installation labor				1,056.00
Installation material				43.00
W.E.Co. Engineering				214.00
Freight and cartage				29.00
Contingencies				29.00
Total				$ 4,225.00
BAILEY & COMPANY				
Ontario & Prospect.				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	2	435.00	870.00
Distributing frame casing	"	1	75.00	75.00
End panels	"	2	75.00	150.00
Subs.multiple-with relays (3 panel)	"	20	5.2765	106.00
Subs.multiple-less relays (3 panel)	"	160	4.474	716.00
Outgoing trunks (3 panel)	"	40	31.5795	1,263.00
Cord circuits	"	60	26.37	1,582.00
Operators positions	"	4	40.44	162.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	153.30	153.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	77.53	78.00
Miscellaneous items	"	1	55.80	56.00
Material				$ 5,287.00
Installation labor				1,956.00
Installation material				79.00
W. E. Co. Engineering				397.00
Freight and cartage				53.00
Contingencies				53.00
Total				$ 7,825.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BALTIMORE & OHIO RY. CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	70	1.8755	131.00
Outgoing trunks (3 panel)	"	30	21.538	646.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	54.40	54.00
Cable rack	"	1	7.20	7.00
Miscellaneous items	"	1	89.54	90.00
Material				$ 2,623.00
Installation labor				971.00
Installation material				39.00
W. E. Co. Engineering				197.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,882.00
WM. BINGHAM & COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	39.00	39.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	80	1.83025	146.00
Outgoing trunks (3 panel)	"	25	21.552	539.00
Ring down tie trunks	"	1	20.39	21.00
Cord circuits	"	30	21.52	65.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
WM. BINGHAM & CO. (CONT'D)				
Operator's positions	Each	2	$20.44	$ 41.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	134.36	134.00
Miscellaneous items	"	1	122.40	122.00
Material				$ 2,075.00
Installation labor				768.00
Installation material				31.00
W. E. Co. Engineering				156.00
Freight and cartage				21.00
Contingencies				21.00
Total				$ 3,072.00
BOARD OF EDUCATION				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	2	435.00	870.00
Distributing frame casing	"	1	75.00	75.00
End panel	"	2	75.00	150.00
Subs.multiple-with relays (3 panel)	"	10	5.2765	53.00
Subs.multiple-less relays (3 panel)	"	110	4.474	492.00
Outgoing trunks (3 panel)	"	50	32.054	1,603.00
Ring down tie trunks	"	6	21.24	127.00
Cord circuits	"	62	29.324	1,818.00
Operators positions	"	4	40.44	162.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	130.96	131.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	79.33	79.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BOARD OF EDUCATION (CONT'D)				
Miscellaneous items	Lot	1	$ 131.92	$ 132.00
Material				$ 5,768.00
Installation labor				2,134.00
Installation material				87.00
W. E. Co. Engineering				433.00
Freight and cartage				58.00
Contingencies				58.00
Total				$ 8,538.00
BORTON & BORTON				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	70	1.87557	131.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuit	"	30	21.52	645.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	54.40	54.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,353.00
Installation labor				871.00
Installation material				35.00
W. E. Co. Engineering				176.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,484.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BOURNE-FULLER COMPANY				
Hanna Building.				
No. 4, 2 panel, 1 position, 640 line P.B.X. Sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs. multiple-with relays (3 panel)	"	15	3.5845	54.00
Subs. multiple-less relays (3 panel)	"	85	1.8862	160.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	178.00	178.00
Power plant	"	1	None	-
Cable racks	"	1	"	-
Miscellaneous	"	1	32.96	33.00
Material				$ 2,525.00
Installation labor				934.00
Installation material				38.00
W. E. Co. Engineering				189.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,736.00
BOURNE-FULLER COMPANY				
Scranton Road.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	30	3.5845	108.00
Subs.multiple-less relays (3 panel)	"	80	1.513	121.00
Outgoing trunks (3 panel)	"	15	20.52	308.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BOURNE-FULLER CO.Scranton Rd.(CONTD)				
Cord circuits	Each	30	$ 21.52	$ 646.00
Operator's position	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	24.00	24.00
Wire and cable	"	1	74.80	75.00
Power plant	"	1	96.67	97.00
Cable racks	"	1	4.00	4.00
Miscellaneous items	"	1	97.96	98.00
Material				$ 2,398.00
Installation labor				887.00
Installation material				36.00
W.E.Co. Engineering				180.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,549.00
CENTRAL NATIONAL BANK SAVINGS AND TRUST COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panel	"	2	55.00	110.00
Subs.multiple - 3 panel	"	80	1.83025	146.00
Outgoing trunks (1)	"	20	20,52	410.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	95,41	95.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CENTRAL NAT'L BANK SAV.& T.CO.(CONT'D)				
Cable racks	Lot	1	None	-
Miscellaneous items	"	1	$32.96	$ 33.00
Material				$ 2,343.00
Installation labor				867.00
Installation material				35.00
W. E. Co. Engineering				176.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,467.00
CENTRAL POLICE STATION				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	70	3.5845	251.00
Subs.multiple-less relays (3 panel)	"	30	2.782	83.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	92.14	92.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	68.51	69.00
Miscellaneous items	"	1	45.16	45.00
Material				$ 3,511.00
Installation labor				1,299.00
Installation material				53.00
W. E. Co. Engineering				263.00
Freight and Cartage				35.00
Contingencies				35.00
Total				$ 5,196.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CHANDLER MOTOR CAR COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	110	1.8599	204.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	81.60	82.00
Power plant	"	1	319.12	319.00
Miscellaneous items	"	1	33.56	34.00
Material				$ 2,775.00
Installation labor				1,027.00
Installation material				42.00
W. E. Co. Engineering				208.00
Freight & Cartage				28.00
Contingencies				28.00
Total				$4,108.00
CITY ICE AND FUEL COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	70	2.782	195.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	45	21.52	968.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CITY ICE & FUEL CO.(CONT'D)				
Operator's positions	Each	3	$ 25.44	$ 76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	94.26	94.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	28.39	28.00
Miscellaneous items	"	1	43.56	44.00
Material				$ 3,404.00
Installation labor				1,259.00
Installation material				51.00
W.E.Co. Engineering				255.00
Freight and cartage				34.00
Contingencies				34.00
Total				$ 5,037.00
CLEVELAND-AKRON BAG COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relay (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	1.91377	172.00
Outgoing trunks (3 panel)	"	20	23.56	471.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	71.27	71.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	56.59	57.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND-AKRON BAG CO.(CONT'D)				
Miscellaneous items	Lot	1	$33.34	$ 33.00
Material				2,435.00
Installation labor				901.00
Installation material				37.00
W.E.Co. Engineering				183.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,604.00
C.C.C.& ST. L. RY.CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X, sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	40	3.5845	143.00
Subs.multiple-less relays (3 panel)	"	40	2.1475	86.00
Outgoing trunks (3 panel)	"	30	21.533	646.00
Toll trunks (1)	"	5	10.58	53.00
Toll message circuit	"	1	21.29	21.00
Ring down tie trunks	"	5	26.61	133.00
Local cord circuits	"	24	21.52	516.00
Toll cord circuits, C.D.482B	"	4	50.48	202.00
Toll cord circuits, C.D.555B	"	2	45.18	90.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	226.24	226.00
Power plant	"	1	210.19	210.00
Miscellaneous items	"	1	249.28	249.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
C.C.C& ST.L.RY.CO.(CONT'D)				
Material				$ 3,588.00
Installation labor				1,328.00
Installation material				54.00
W.E.Co.Engineering				269.00
Freight and cartage				36.00
Contingencies				36.00
Total				$5,311.00
CLEVELAND COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	110	2.782	306.00
Outgoing trunks (3 panel)	"	45	23.56	1,060.00
Toll tie trunks (3 panel)	"	3	17.75	53.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	109.42	109.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	80.08	80.00
Power plant	"	1	118.95	119.00
Miscellaneous items	"	1	53.25	53.00
Material				$ 4,080.00
Installation labor				1,510.00
Installation material				61.00
W.E.Co. Engineering				306.00
Freight and cartage				41.00
Contingencies				41.00
Total				$ 6,039.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproducti Cost Ne
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND CITY HALL				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	5	$ 322.27	$ 1,611.
Cable turning section	"	1	60.00	60.
End panel	"	1	55.00	55.
Subs.multiple-with relays (3 panel)	"	30	5.065	152.
Subs.multiple-less relays (3 panel)	"	210	326.28	68,512.
Outgoing trunks (3 panel)	"	60	27.12	1,627.
Cord circuits	"	75	21.52	1,614.
Operator's positions	"	5	25.44	127.
Night alarm circuits	"	1	6.85	7.
Fuse alarm circuits	"	1	6.28	6.
Miscellaneous in sections	Lot	1	227.97	228.
Main distributing frame	"	1	43.20	43.
Cable racks	"	1	8.80	9.
Wire and cable	"	1	569.89	570.
Power plant	"	1	128.19	128.
Miscellaneous items	"	1	95.01	95.
Material				$ 74,844.
Installation labor				27,692.
Installation material				1,123.
W.E.Co. Engineering				5,613.
Freight and cartage				748.
Contingencies				748.
Total				$ 110,768.
CLEVELAND ELEC.ILLUMINATING CO.				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	6	875.00	5,250.
Cable turning section	"	1	285.00	285.
Main frame casing	"	1	73.00	73.
Extra panel section	"	1	85.00	85.
End panel	"	2	16.00	32.
Separating panels	"	7	8.50	60.

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND ELEC.ILL.CO.(CONT'D)				
Subs.multiple-with relays (4 panel)	Each	108	$ 4.89355	$ 529.00
Subs.multiple-less relays (4 panel)	"	292	3.86755	1,129.00
Outgoing trunks (4 panel)	"	40	13.76	550.00
Ring down toll circuits	"	2	38.09	76.00
Ring down tie trunks	"	1	20.83	21.00
Conference trunks	"	5	6.45	32.00
Cord circuits	"	90	31.126	2,801.00
Operators position	"	6	35.95	216.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in sections	Lot	1	180.44	180.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	132.71	133.00
Power plant	"	1	192.63	193.00
Miscellaneous items	"	1	166.78	167.00
Material				$ 11,884.00
Installation labor				4,397.00
Installation material				178.00
W.E.Co. Engineering				891.00
Freight and cartage				119.00
Contingencies				119.00
Total				$ 17,588.00
CLEVELAND METAL PRODUCTS CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	130	1.97115	256.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND METAL PROD.CO.(CONT'D)				
Main distributing frame	Lot	1	$ 24.00	$ 24.00
Wire and cable	"	1	107.24	107.00
Power plant	"	1	225.33	225.00
Cable rack	"	1	5.60	6.00
Miscellaneous items	"	1	33.56	34.00
Material				$ 2,752.00
Installation labor				1,018.00
Installation material				41.00
W. E. Co. Engineering				206.00
Freight and cartage				28.00
Contingencies				28.00
Total				$ 4,073.00
CLEVELAND PROVISION CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple,with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple,less relays (3 panel)	"	70	1.87557	131.00
Outgoing trunks (3 panel)	"	25	20.52	513.00
Cord circuits	"	30	21.52	646.00
Operator's position	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and Cable	"	1	54.40	54.00
Power plant	"	1	238.35	238.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND PROVISION CO.(CONT'D)				
Miscellaneous items	Lot	1	$32.96	$ 33.00
Material				$26,664.00
Installation labor				9,866.00
Installation material				400.00
W.E.Co. Engineering				2,000.00
Freight and cartage				267.00
Contingencies				267.00
Total				$39,464.00
CLEVELAND RAILWAY COMPANY				
No. 4, 2 panel, 1 position 640 line P.B.X.sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning sections	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	60	3.5845	215.00
Subs.multiple-less relays (3 panel)	"	80	2.782	223.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	48	21.52	968.00
Operator positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	71.69	72.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	66.01	66.00
Miscellaneous items	"	1	11.96	12.00
Material				$ 3,559.00
Installation labor				1,317.00
Installation material				53.00
W. E. Co. Engineering				267.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 5,268.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND TRACTOR COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	110	1.85999	205.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	73.76	74.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	42.39	42.00
Power plant	"	1	34.76	35.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,461.00
Installation labor				911.00
Installation material				37.00
W. E. Co. Engineering				185.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,644.00
CLEVELAND TRUST COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	6	322.27	1,934.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	20	6.1225	122.00
Subs.multiple-less relays (3 panel)	"	230	5.320	1,224.00
Outgoing trunks (3 panel)	"	50	29.64	1,482.00
Ring down tie trunks (3 panel)	"	15	20.16	302.00
Cord circuits	"	90	21.52	1,937.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
CLEVELAND TRUST CO.(CONT'D)				
Operator's positions	Each	6	$25.44	$ 153.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	169.45	169.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	222.10	222.00
Miscellaneous items	"	1	74.96	75.00
Material				$ 7,873.00
Installation labor				2,913.00
Installation material				118.00
W. E. Co. Engineering				590.00
Freight and cartage				79.00
Contingencies				79.00
Total				$11,652.00
CONSOLIDATED IRON & STEEL CO.				
No. 4, 2 panel, 1 position, 640 lines, P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning sections	"	1	60.00	60.00
Add panels	"	2	55.00	110.00
Cbs.multiple-with relays (3 panel)	"	20	3.5845	72.00
Cbs.multiple-less relays (3 panel)	"	80	1.8315	146.00
Outgoing trunks (3 panel)	"	20	21.04	421.00
Ord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	46.53	47.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	30.91	31.00
Power plant	"	1	118.32	118.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARD				
CLEVELAND (CONT'D)				
CONSOLIDATED IRON & STEEL CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 32.96	$ 33.00
Material				$ 2,463.00
Installation labor				911.00
Installation material				37.00
W. E. Co. Engineering				185.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,647.00
CUYAHOGA COUNTY COURT HOUSE				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	2	$435.00	$ 870.00
Cable turning section	"	1	135.00	135.00
Distributing frame casing	"	1	75.00	75.00
End panel	"	2	75.00	150.00
Subs.multiple-with relay (3 panel)	"	40	5.2765	211.00
Subs.multiple-less relays (3 panel)	"	140	4.474	626.00
O. G. Trunks (3 panel)	"	50	30.75	1,538.00
Cord circuits	"	60	29.324	1,759.00
Operator's positions	"	4	40.44	162.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	186.47	186.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	111.24	111.00
Power plant	"	1	283.58	284.00
Miscellaneous items	"	1	165.34	165.00
Material				$ 6,345.00
Installation labor				2,348.00
Installation material				95.00
W. E. Co. Engineering				476.00
Freight and cartage				63.00
Contingencies				63.00
Total				$ 9,390.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARD				
CLEVELAND (CONT'D)				
EAST OHIO GAS COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	$ 322.27	$ 1,289.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	3.7678	339.00
Outgoing trunks (3 panel)	"	30	25.596	768.00
Cord circuits	"	60	21.52	1,291.00
Operators positions	"	4	25.44	102.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	89.21	89.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	61.12	61.00
Power Plant	"	1	463.65	464.00
Miscellaneous items	"	1	53.96	54.00
Material				$ 4,746.00
Installation labor				1,756.00
Installation material				71.00
W. E. Co. Engineering				356.00
Freight and cartage				47.00
Contingencies				47.00
Total				$ 7,023.00
FEDERAL RESERVE BANK				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	875.00	1,750.00
Cable turning section	"	1	285.00	285.00
Distributing frame casing	"	1	73.00	73.00
End panels	"	2	16.00	32.00
Separating panels	"	3	8.50	26.00
Subs.multiple-with relays (3 panel)	"	10	3.492	35.00
Subs.multiple-less relays (3 panel)	"	90	2.05466	185.00
Outgoing trunks (1)	"	20	6.81	136.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
FEDERAL RESERVE BANK (CONT'D)				
Cord circuits	Each	30	$31.126	$ 934.[illegible]
Operator's positions	"	2	35.95	72.[illegible]
Night alarm circuits	"	1	3.92	4.[illegible]
Fuse alarm circuits	"	1	8.07	8.[illegible]
Miscellaneous in sections	Lot	1	92.02	92.[illegible]
Main distributing frame	"	1	60.00	60.[illegible]
Wire and cable	"	1	110.14	110.[illegible]
Miscellaneous items	"	1	40.15	40.[illegible]
Material				$ 3,842.[illegible]
Installation labor				1,422.[illegible]
Installation material				58.[illegible]
W. E. Co. Engineering				288.[illegible]
Freight and cartage				38.[illegible]
Contingencies				38.[illegible]
Total				$ 5,685.[illegible]
FISHER BODY-OHIO COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.[illegible]
Main frame casing	"	1	34.00	34.[illegible]
Cable turning section	"	1	60.00	60.[illegible]
End panels	"	2	55.00	110.[illegible]
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.[illegible]
Subs.multiple-less relays (3 panel)	"	90	1.9137	172.[illegible]
Outgoing trunks (3 panel)	"	20	22.04	441.[illegible]
Cord circuits	"	30	21.52	646.[illegible]
Operator's positions	"	2	25.44	51.[illegible]
Night alarm circuit	"	1	6.85	7.[illegible]
Fuse alarm circuit	"	1	6.28	6.[illegible]
Miscellaneous in sections	Lot	1	73.08	73.[illegible]
Main distributing frame	"	1	36.00	36.[illegible]
Wire and cable	"	1	25.35	25.[illegible]

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
FISHER BODY-OHIO CO. (CONT'D)				
Miscellaneous items	Lot	1	$ 32.96	$ 33.00
Material				$ 2,375.00
Installation labor				879.00
Installation material				36.00
W. E. Co. Engineering				178.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,516.00
GLIDDEN COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casings	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	1.9137	172.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	68.00	68.00
Power plant	"	1	215.75	216.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,625.00
Installation labor				971.00
Installation material				39.00
W. E. Co. Engineering				197.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,884.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
GRASSELLI CHEMICAL COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	110	1.62836	1,791.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	266.40	266.00
Miscellaneous items	"	1	11.96	12.00
Material				$ 4,205.00
Installation labor				1,556.00
Installation material				63.00
W. E. Co. Engineering				315.00
Freight and cartage				42.00
Contingencies				42.00
Total				$ 6,223.00
HALLE BROTHERS COMPANY Huron and Euclid.				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	4	435.00	1,740.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple - with relay (4 panel)	"	15	7.3915	111.00
Subs.multiple - less relay (4 panel)	"	305	6.589	2,010.00
Outgoing trunks (4 panel)	"	65	36.91	2,399.00
Cord circuits	"	120	29.324	3,519.00
Operator positions	"	8	40.44	324.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	6.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HALLE BROS. CO. (CONT'D)				
Miscellaneous in sections	Lot	1	$ 312.94	$ 313.00
Main distributing frame	"	1	72.00	72.00
Wire and cable	"	1	306.21	306.00
Power plant	"	1	1,364.42	1,364.00
Cable rack	"	1	35.50	36.00
Miscellaneous items	"	1	102.06	102.00
Material				$ 12,521.00
Installation labor				4,633.00
Installation material				188.00
W. E. Co. Engineering				939.00
Freight and cartage				125.00
Contingencies				125.00
Total				$ 18,531.00
HIGBEE COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	322.27	1,289.00
Distributing frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	130	3.6451	474.00
Outgoing trunks (3 panel)	"	40	25.08	1,003.00
Cord circuits	"	60	21.52	1,291.00
Operators positions	"	4	25.44	102.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	102.71	103.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	82.16	82.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HIGBEE COMPANY (CONT'D)				
Miscellaneous items	Lot	1	$ 64.46	$ 64.00
Material				$ 4,697.00
Installation labor				1,738.00
Installation material				70.00
W. E. Co. Engineering				352.00
Freight and cartage				47.00
Contingencies				47.00
Total				$ 6,951.00
HOLLENDEN HOTEL				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	3	435.00	1,305.00
Cable turning section	"	1	150.00	150.00
End panel	"	1	75.00	75.00
Subscriber multiple (5 panel)	"	1,000	3.051	3,051.00
Outgoing trunks (5 panel)	"	30	28.845	865.00
Cord circuits	"	50	29.324	1,466.00
Operators positions	"	6	40.49	243.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	275.96	276.00
Wire and cable	"	1	457.99	458.00
Miscellaneous items	"	1	103.66	104.00
Chief operator's desk	"	1	86.00	86.00
Material				$ 8,095.00
Installation labor				2,995.00
Installation material				121.00
W. E. Co. Engineering				609.00
Freight and cartage				81.00
Contingencies				81.00
Total				$11,980.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HOTEL CLEVELAND				
No. 4, 7 panel, 2 position, 1500 line P.B.X. sections	Each	3	$ 463.00	$ 1,395.00
Distributing frame casing (special)	"	1	675.00	675.00
End panel	"	2	75.00	75.00
Cable turning section	"	1	75.00	150.00
Answering jacks	"	1,060	1.4575	1,545.00
Subscriber multiple (4 panel)	"	1,280	3.87975	4,966.00
Incoming trunks (4 panel)	"	20	34.275	686.00
Outgoing trunks (4 panel)	"	20	29.749	595.00
Cord circuits	"	90	29.324	2,639.00
Operator's positions	"	6	44.48	267.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	196.01	196.00
Main distributing frame	"	1	240.00	240.00
Wire and cable	"	1	930.37	930.00
Power plant	"	1	782.16	782.00
Cable racks	"	1	52.05	52.00
Intermediate frame	"	1	160.00	160.00
Chief operator's desk	"	1	272.62	273.00
Miscellaneous items	"	1	156.67	157.00
Material				$ 15,799.00
Installation labor				5,846.00
Installation material				237.00
W. E. Co. Engineering				1,185.00
Freight and cartage				158.00
Contingencies				158.00
Total				$ 23,383.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HOTEL STATLER				
No. 4, 7 panel, 2 position, 1500 line P.B.X. sections	Each	3	$465.00	$ 1,395.00
Distributing frame casing (special)	"	1	705.00	705.00
Cable turning section	"	1	None	
End panels	"	2	75.00	150.00
Answering jacks	"	1,120	1.4575	1,632.00
Subscriber multiple (4 panel)	"	1,180	4.009	4,731.00
Incoming trunks (3 panel)	"	20	30.92	618.00
Outgoing trunks (4 panel)	"	30	34.27	1,028.00
Cord circuits	"	90	29.324	2,639.00
Operator's positions	"	6	44.48	267.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	197.38	197.00
Main distributing frame	"	1	220.00	220.00
Wire and cable	"	1	1,090.49	1,090.00
Power plant	"	1	1,026.00	1,026.00
Cable racks	"	1	45.96	46.00
#6 Chief operator's desk	"	1	227.00	227.00
Information desk	"	1	27.12	27.00
Miscellaneous items	"	1	192.20	192.00
Material				$ 16,206.00
Installation labor				5,996.00
Installation material				243.00
W. E. Co. Engineering				1,215.00
Freight and cartage				162.00
Contingencies				162.00
Total				$ 23,984.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
HOTEL WINTON -				
No. 4, 7 panel, 2 position, 1500 line P.B.X. sections	Each	2	$465.00	$ 930.00
Distributing frame casing (special)	"	1	705.00	705.00
Cable turning section	"	1	None	-
End panels	"	2	75.00	150.00
Answering jacks	"	700	1.4575	1,020.00
Subs.multiple (4 panel)	"	680	2.59715	1,766.00
Incoming trunks (4 panel)	"	20	33.085	662.00
Outgoing trunks (4 panel)	"	10	28.757	288.00
Cord circuits	"	60	29.324	1,759.00
Operators positions	"	4	48.52	194.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	163.50	164.00
Main distributing frame	"	1	220.00	220.00
Wire and cable	"	1	842.58	843.00
Power plant	"	1	1,034.94	1,035.00
Cable rack	"	1	30.36	30.00
Miscellaneous items	"	1	97.10	97.00
Material				$ 9,979.00
Installation labor				3,692.00
Installation material				150.00
G. E. Co. Engineering				748.00
Freight and cartage				100.00
Contingencies				100.00
Total				$ 14,769.00
LAKESIDE HOSPITAL				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Cable turning sections	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple - with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	130	1.90346	247.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
LAKESIDE HOSPITAL (CONT'D)				
Outgoing trunks (1)	Each	20	$22.04	$ 441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	58.27	58.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	105.20	105.00
Miscellaneous items	"	1	32.29	32.00
Material				$ 2,425.00
Installation labor				897.00
Installation material				36.00
W. E. Co. Engineering				182.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,588.00
MAY COMPANY				
No. 4, 5 panel, 2 position, 1500 line line P.B.X. Sections	Each	5	435.00	2,175.00
Distributing frame casing	"	1	225.00	225.00
Cable turning section	"	2	135.00	270.00
End panels	"	2	75.00	150.00
Subs.multiple-with relays (3 panel)	"	10	9.01264	90.00
Subs.multiple-less relays (3 panel)	"	350	8.21014	2,874.00
Outgoing trunks (3 panel)	"	100	33.954	3,395.00
Cord circuits	"	150	29.324	4,399.00
Operator's positions	"	10	40.44	404.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	412.64	413.00
Main distributing frame	"	1	261.08	261.00
Cable racks	"	1	52.20	52.00
Wire and cable	"	1	1,306.26	1,306.00

D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
MAY COMPANY (CONT'D)				
ver plant	Lot	1	$ 140.50	$ 140.00
ef operator's desk	"	1	297.88	298.00
cellaneous items	"	1	146.49	146.00
erial				
tallation labor				$ 1,614.00
llation material				597.00
. Co. Engineering				24.00
ght and cartage				121.00
ingencies				16.00
otal				16.00
				$ 2,388.00
T. SINAI HOSPITAL				
, 2 panel, 1 position, 640				
ine P.B.X. sections	Each	2	322.27	645.00
frame casing	"	1	34.00	34.00
anels	"	2	55.00	110.00
multiple-with relays (3 panel)	"	20	3.5845	72.00
multiple-less relays (3 panel)	"	180	1.936	348.00
ing trunks (3 panel)	"	20	22.04	441.00
circuits	"	30	21.52	646.00
tor's positions	"	2	25.44	51.00
alarm circuits	"	1	6.85	7.00
alarm circuits	"	1	6.28	6.00
llaneous in sections	Lot	1	63.60	64.00
istributing frame	"	1	36.00	36.00
nd cable	"	1	136.00	136.00
llaneous items	"	1	32.96	33.00
al				
lation labor				$ 2,699.00
lation material				999.00
g. Engineering				41.00
and cartage				202.00
encies				27.00
l				27.00
				$ 3,995.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NATIONAL CARBON COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. section	Each	3	$322.27	$ 967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	40	3.5845	143.00
Subs.multiple-less relays (3 panel)	"	260	2.782	723.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	94.61	95.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	113.39	113.00
Power plant	"	1	272.32	272.00
Miscellaneous items	"	1	52.46	52.00
Material				$ 4,369.00
Installation labor				1,617.00
Installation material				66.00
W. E. Co. Engineering				328.00
Freight and cartage				44.00
Contingencies				44.00
Total				$ 6,468.00
NATIONAL LAMP WORKS (NELA PARK)				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	2	435.00	870.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (4 panel)	"	63	4.25632	268.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NAT'L LAMP WORKS (NELA PARK)(CONT'D)				
Subs.multiple-less relays (4 panel)	Each	277	$3.45382	$ 957.00
Outgoing trunks (4 panel)	"	40	29.205	1,168.00
Cord circuits	"	68	29.324	1,994.00
Operator's position	"	4	40.44	162.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	225.63	226.00
Wire and cable	"	1	120.69	121.00
Power plant	"	1	849.03	849.00
Miscellaneous items	"	1	111.59	112.00
Material				$ 6,953.00
Installation labor				2,573.00
Installation material				104.00
G. E. Co. Engineering				521.00
Freight and cartage				70.00
Contingencies				70.00
Total				$ 10,291.00
NATIONAL LAMP WORKS				
E. 45th and Haugh.				
No. 4, 5 panel, 2 position, 1500				
line P.B.X. section	Each	1	435.00	435.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (3 panel)	"	5	3.5845	18.00
Subs.multiple-less relays (3 panel)	"	115	2.3406	269.00
Outgoing trunks (3 panel)	"	13	27.622	359.00
Cord circuits	"	30	29.324	880.00
Operator's position	"	2	40.44	81.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in section	Lot	1	104.72	105.00
Wire and cable	"	1	84.47	84.00
Cable racks	"	1	4.80	5.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NATIONAL LAMP WORKS E.45th and Haugh. (CONT'D)				
Miscellaneous items	Lot	1	$46.01	$ 46.00
Material				2,508.00
Installation labor				928.00
Installation material				38.00
W. E. Co. Engineering				188.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,712.00
NATIONAL MALLEABLE CASTINGS CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	30	3.5845	108.00
Subs.multiple-less relays (3 panel)	"	120	1.717	206.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	102.00	102.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,549.00
Installation labor				943.00
Installation material				38.00
W. E. Co. Engineering				191.00
Freight and cartage				28.00
Contingencies				25.00
Total				$ 3,774.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NEW YORK CENTRAL R. R. CO. E15th and Broadway.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	$ 322.27	$ 967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panel	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	30	3.5845	108.00
Subs.multiple-less relays (3 panel)	"	150	2.782	417.00
Outgoing trunks (3 panel)	"	40	23.56	942.00
Toll trunks (1)	"	4	20.93	84.00
Local cord circuits	"	45	21.52	968.00
Toll cord circuits	"	4	33.20	133.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	101.86	102.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	128.27	128.00
Power plant	"	1	303.94	304.00
Miscellaneous	"	1	115.74	116.00
Material				$ 4,598.00
Installation labor				1,701.00
Installation material				70.00
W. E. Co. Engineering				345.00
Freight and cartage				46.00
Contingencies				46.00
Total				$ 6,806.00
NEW YORK CENTRAL R. R. CO. W. 3rd and St. Clair.				
No. 10, 2 panel, 1 position, 1600 line section frameworks	Each	8	155.00	1,240.00
Cable turning section, 19"	"	1	58.30	58.00
Cable turning section, 29"	"	1	70.00	70.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NEW YORK CENTRAL R. R. CO. W.3rd & St.Clair (Cont'd)				
Answering jacks - primary	Each	220	$ 2.2945	$ 505.00
Answering jacks - secondary	"	200	1.1695	234.00
Subs.multiple (4 panel)	"	220	4.1355	910.00
O.G.Trunk relays,per C.D.465B	"	20	12.2661	245.00
Outgoing trunks (4 panel)	"	80	2.8575	229.00
Incoming trunks (3)	"	40	22.730	909.00
Toll trunks - first section	"	20	8.73	175.00
Toll trunks beyond first section	"	10	2.906	29.00
Cord circuits T-61337	"	57	23.728	1,352.00
Cord circuits, T-405726	"	30	24.156	725.00
Toll cord circuits	"	19	66.076	1,255.00
Operator's position - local	"	5	25.02	125.00
Operator's position - toll	"	3	43.837	132.00
Night alarm circuit	"	1	6.72	7.00
Fuse alarm circuit	"	1	13.75	14.00
Repeater cord circuits	"	2	303.49	607.00
Repeater rack	Lot	1	733.02	733.00
Repeater cord test circuit	"	1	151.61	152.00
Miscellaneous in section	"	1	347.22	347.00
Main distributing frame	"	1	103.20	103.00
Wire and cable	"	1	548.12	548.00
Relay rack	"	1	18.92	19.00
Coil rack	"	1	67.20	67.00
Cable rack	"	1	56.60	57.00
Power plant	"	1	2,278.34	2,278.00
Intermediate distributing frame	"	1	66.00	66.00
Repeater cord test rack	"	1	228.39	228.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NEW YORK CENTRAL R.R.CO. W. 3rd & St. Clair (Cont'd)				
Monitor desk	Lot	1	$62.25	$ 62.00
Miscellaneous items	"	1	416.04	416.00
Material				$13,897.00
Installation labor				5,142.00
Installation material				209.00
W. E. Co. Engineering				1,042.00
Freight and cartage				139.00
Contingencies				139.00
Total				$20,568.00
NEW YORK CENTRAL R. R. CO. Collinwood Shops.				
No. 4, 5 panel, 2 position, 1500 line P.B.X. section	Each	1	435.00	435.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (3 panel)	"	80	3.5845	287.00
Subs.multiple-less relays (3 panel)	"	40	1.513	61.00
Trunk multiple (3 panel)	"	30	25.651	770.00
Toll line circuits	"	2	10.58	21.00
Cord circuits	"	31	29.324	909.00
Operator's positions	"	2	40.44	81.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in section	Lot	1	155.63	156.00
Main distributing frame	"	1	83.00	83.00
Wire and cable	"	1	159.92	160.00
Cable racks	"	1	10.00	10.00
Miscellaneous items	"	1	178.85	179.00
Material				$ 3,378.00
Installation labor				1,250.00
Installation material				51.00
W. E. Co. Engineering				253.00
Freight and cartage				34.00
Contingencies				34.00
Total				$ 5,000.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct. Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
NEW YORK, CHICAGO & ST. LOUIS R. R. COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	$ 322.27	$ 1,289.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	70	.4.4305	310.00
Subs.multiple-less relays (3 panel)	"	110	3.628	399.00
Outgoing trunks (3 panel)	"	40	25.08	100.00
Toll trunk circuits	"	2	9.27	19.00
Toll line message circuits	Lot	1	55.23	55.00
Tie trunk circuits (3 panel)	Each	3	26.616	80.00
Local cord circuits	"	56	21.52	1,205.00
Toll cord circuits	"	4	46.53	186.00
Operator's positions	"	4	25.44	102.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	134.03	134.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	75.80	75.00
Relay rack	"	1	33.66	34.00
Miscellaneous items	"	1	53.96	54.00
Material				$ 4,295.00
Installation labor				1,589.00
Installation material				64.00
W. E. Co. Engineering				323.00
Freight and cartage				43.00
Contingencies				43.00
Total				$ 6,357.00
OTIS & COMPANY Cuyahoga Building.				
No. 4, 2 panel, 1 position, 640 line P.B.X.switchboard sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
OTIS & COMPANY (CONT'D)				
Subs. multiple-less relays (3 panel)	Each	110	$ 1.6397	$ 180.00
Outgoing trunks (3 panel)	"	35	23.56	825.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	90.92	91.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	102.86	103.00
Miscellaneous items	"	1	111.16	111.00
Material				$ 3,610.00
Installation labor				1,336.00
Installation material				54.00
W. E. Co. Engineering				271.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 5,343.00
PATTISON, W. M. SUPPLY CO.				
777 Rockwell, S. E.				
No. 4, 2 panel, 1 position, 640 line P.B.X. section	Each	2	322.27	645.00
Distributing frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	50	1.513	76.00
Outgoing trunks (3 panel)	"	20	20.52	410.00
Cord circuits	"	30	21.52	646.00
Operators positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	40.80	41.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
PATTISON,W.M.SUPPLY CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 32.96	$ 33.00
Material				$2,255.00
Installation labor				834.00
Installation material				34.00
W. E. Co. Engineering				169.00
Freight and cartage				23.00
Contingencies				23.00
Total				$3,338.00
PEERLESS MOTOR CAR COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning sections	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	100	1.7668	177.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	212.47	212.00
Power plant	"	1	253.84	254.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,873.00
Installation labor				1,063.00
Installation material				43.00
W. E. Co. Engineering				215.00
Freight and cartage				29.00
Contingencies				29.00
Total				$ 4,252.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
PENNA. R. R. SYSTEM 5713 Euclid Ave.				
No. 601, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	$ 155.00	$ 620.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Answering jacks	"	240	2.977	714.00
Subscriber multiple (3 panel)	"	240	1.7042	409.00
Outgoing trunks (3 panel)	"	40	22.00	880.00
Toll trunks (1)	"	13	7.332	95.00
Ring down tie trunks	"	5	21.498	107.00
Trunk answering jacks	"	40	1.465	59.00
Cord circuits - toll	"	12	40.3483	484.00
Cord circuits - local	"	45	20.1363	906.00
Operator's position - toll	"	1	30.81	31.00
Operator's position - local	"	3	23.19	70.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	138.25	138.00
Main distributing frame	"	1	38.40	38.00
Power plant	"	1	532.51	533.00
Relay rack	"	1	22.00	22.00
Cable rack	"	1	56.70	57.00
Coil rack	"	1	56.70	57.00
Wire and cable	"	1	215.20	215.00
Intermediate distributing frame	"	1	80.00	80.00
Miscl. equipment, frames and racks	"	1	235.34	235.00
Miscellaneous items	"	1	81.90	82.00
Material				$ 5,968.00
Installation labor				2,208.00
Installation material				88.00
E. E. Co. Engineering				448.00
Freight and cartage				60.00
Contingencies				60.00
Total				$ 8,832.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
PICKANDS-MATHER COMPANY				
No. 4, 2 panels, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple less relays (3 panel)	"	90	1.936	174.00
Outgoing trunks (3 panel)	"	25	2.1442	54.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	145.61	146.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,102.00
Installation labor				777.00
Installation material				32.00
W. E. Co. Engineering				158.00
Freight and cartage				21.00
Contingencies				21.00
Total				3,111.00
PLAIN DEALER PUBLISHING CO. Superior & E. 6th.				
No. 4, 2 panel, 1 position, 640 lines P.B.X. sections	Each	4	322.27	1,289.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	160	3.7126	594.00
Outgoing trunks (3 panel)	"	50	25.384	1,269.00
Cord circuits	"	60	21.52	1,291.00
Operator's position	"	4	25.44	102.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	78.00	78.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
PLAIN DEALER PUBLISHING CO.(CONT'D)				
Main distributing frame	Lot	1	$102.09	$ 102.00
Wire and cable	"	1	205.86	206.00
Power plant	"	1	118.32	118.00
Miscellaneous items	"	1	209.47	209.00
Material				$ 5,417.00
Installation labor				2,004.00
Installation material				81.00
W. E. Co. Engineering				496.00
Freight and cartage				54.00
Contingencies				54.00
Total				$ 8,016.00
SCRIPPS PUBLISHING COMPANY				
Rockwell and E. 9th.				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	875.00	2,625.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panels	"	2	16.00	32.00
Separating panels	"	4	8.50	34.00
Subs.multiple-with relays (3 panel)	"	17	3.492	59.00
Subs.multiple-less relays (3 panel)	"	83	2.703	224.00
Outgoing trunks (3 panel)	"	35	9.59	336.00
Cord circuits	"	45	31.126	1,401.00
Operator's positions	"	3	32.65	98.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Long line circuits	"	10	18.877	189.00
Miscellaneous in sections	Lot	1	139.04	139.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	40.99	41.00
Power plant	"	1	201.88	202.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
SCRIPPS PUBLISHING CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 144.39	$ 144.00
Material				$ 5,954.00
Installation labor				2,203.00
Installation material				89.00
W. E. Co. Engineering				447.00
Freight and cartage				60.00
Contingencies				60.00
Total				$ 8,813.00
SHERWIN-WILLIAMS CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	120	1.936	232.00
Outgoing trunks (1)	"	10	20.52	205.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	177.13	177.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	59.08	59.00
Miscellaneous items	"	1	33.34	33.00
Material				$ 2,334.00
Installation labor				865.00
Installation material				35.00
W. E. Co. Engineering				175.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,455.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
STANDARD OIL COMPANY				
East Ohio Gas Building.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel),	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	100	1.7668	177.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuit	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	81.60	82.00
Miscellaneous items	"	1	33.56	34.00
Material				$ 2,465.00
Installation labor				912.00
Installation material				37.00
W. E. Co. Engineering				185.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,649.00
STERLING & WELCH COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs. multiple-with relays (3 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (3 panel)	"	110	1.2671	139.00
Outgoing trunks (3 panel)	"	30	23.56	707.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	110.49	110.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
STERLING & WELCH CO. (CONT'D)				
Main distributing frame	Lot	1	$ 36.00	$ 36.00
Wire and cable	"	1	52.99	53.00
Power plant	"	1	199.09	199.00
Miscellaneous items	"	1	43.56	44.00
Material				$ 3,588.00
Installation labor				1,328.00
Installation material				54.00
W. E. Co. Engineering				269.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 5,311.00
STRONG, CARLISLE & HAMMOND				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	50	1.7688	88.00
Outgoing trunks (3 panels)	"	20	22.04	441.00
Cord circuit	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	74.44	74.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
STRONG, CARLISLE & HAMMOND (CONT'D)				
Miscellaneous items	Lot	1	$32.96	$ 33.00
Material				$ 2,331.00
Installation labor				862.00
Installation material				35.00
W. E. Co. Engineering				175.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,449.00
WM. TAYLOR & SONS COMPANY				
8th floor, 630 Euclid Ave.				
No. 4, 2 panel, 1 position, 640 line				
P.B.X. sections	Each	6	322.27	1,934.00
Cable turning section	"	1	60.00	60.00
End panels	"	1	55.00	55.00
Subs.multiple-with relays (3 panel)	"	10	6.1225	61.00
Subs.multiple-less relays (3 panel)	"	230	5.320	1,224.00
Outgoing trunks (3 panel)	"	60	29.64	1,778.00
Cord circuits	"	90	21.52	1,937.00
Operator's positions	"	6	25.44	153.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	128.12	128.00
Main distributing frame	"	1	101.10	101.00
Wire and cable	"	1	168.90	169.00
Power plant	"	1	166.65	167.00
Miscellaneous items	"	1	63.00	63.00
Material				$ 7,843.00
Installation labor				2,902.00
Installation material				118.00
W. E. Co. Engineering				588.00
Freight and cartage				78.00
Contingencies				78.00
Total				$ 11,607.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
TELLING-BELLE VERNON CO. 3825 Cedar.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	1.8248	164.00
Outgoing trunks (3 panel)	"	30	21.6725	650.00
Ring down tie trunks (1)	"	5	21.47	107.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	186.60	187.00
Miscellaneous items	"	1	243.97	244.00
Material				$ 3,047.00
Installation labor				1,127.00
Installation material				46.00
W. E. Co. Engineering				229.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 4,509.00
W. S. TYLER COMPANY				
No. 4, 2 panel, 1 position, 640 lines, P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	60	3.5845	215.00
Subs.multiple-less relays (3 panel)	"	70	2.405	168.00
Outgoing trunks (3 panel)	"	20	22.04	441.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
W. S. TYLER CO. (CONT'D)				
Main distributing frame	Lot	1	$36.00	$ 36.00
Wire and cable	"	1	88.40	88.00
Miscellaneous items	"	1	33.56	34.00
Material				$ 2,605.00
Installation labor				964.00
Installation material				39.00
W. E. Co. Engineering				195.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,855.00
U. S. POST OFFICE-CUSTOM HOUSE				
No. 4, 5 panel, 2 position, 1500 line P.B.X. sections	Each	1	435.00	435.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subs.multiple-with relays (3 panel)	"	5	3.5845	18.00
Subs.multiple-less relays (3 panel)	"	95	3.1837	302.00
Outgoing trunks (3 panel)	"	20	27.67	553.00
Cord circuits	"	30	29.324	880.00
Operator's positions	"	2	40.44	81.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in section	Lot	1	63.79	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	46.32	46.00
Miscellaneous items	"	1	47.64	48.00
Material				$ 2,689.00
Installation labor				995.00
Installation material				40.00
W. E. Co. Engineering				202.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 3,980.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
WADE PARK MANOR				
No. 4, 2 panel, 1 position, 640 line P.B.X. Sections	Each	2	$322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning sections	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	260	1.9	494.00
Outgoing trunks (1)	"	20	20.52	410.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	115.60	116.00
Miscellaneous items	"	1	52.46	53.00
Material				$ 2,731.00
Installation labor				1,010.00
Installation material				41.00
W. E. Co. Engineering				205.00
Freight and cartage				27.00
Contingencies				27.00
Total				$ 4,041.00
WARNER & SWAZEY COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	90	1.936	174.00
Outgoing trunks (3 panel)	"	10	20.52	205.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
BARNER & SWAZEY COMPANY (CONT'D)				
Fuse alarm circuit	Each	1	$ 6.28	$ 6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	192.67	193.00
Miscellaneous items	"	1	32.96	33.00
Material				$ 2,300.00
Installation labor				851.00
Installation material				35.00
W. E. Co. Engineering				173.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,405.00
WELFARE FEDERATION				
No. 600C, 2 panel, 1 position, 640 line P.B.X.sections	Each	2	875.00	1,750.00
Cable turning sections	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panels	"	2	16.00	32.00
Separating panels	"	3	8.50	26.00
Subs.multiple-with relays (3 panel)	"	19	3.492	66.00
Subs.multiple -less relays(3 panel)	"	121	2.2368	271.00
Outgoing trunks (1)	"	30	7.02	211.00
Ring down tie trunks	"	5	21.24	106.00
Cord circuits	"	30	31.126	934.00
Operator's positions	"	2	35.95	72.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in section	Lot	1	76.21	76.00
Main distributing frame	"	1	60.00	60.00
Wire and cable	"	1	29.12	29.00
Power plant	"	1	193.93	194.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
WELFARE FEDERATION (CONT'D)				
Miscellaneous items	Lot	1	$94.12	$ 94.12
Material				$ 4,291.00
Installation labor				1,568.00
Installation material				64.00
W. E. Co. Engineering				321.00
Freight and cartage-				43.00
Contingencies				43.00
Total				$ 6,351.00
WESTERN UNION TELEGRAPH COMPANY 4th Floor, Rose Building.				
No. 4, 5 panel, 2 position, 1500 lines, P.B.X. section	Each	1	435.00	435.00
Distributing frame cabling	"	1	150.00	150.00
End panel	"	2	75.00	150.00
Subs.multiple-with relays (3 panel)	"	100	3.5845	358.00
Subs.multiple-less relays (3 panel)	"	50	1.513	76.00
Outgoing trunks (3 panel)	"	50	25.4285	1,271.00
Cord circuits	"	34	26.37	897.00
Operator's position	"	2	40.44	81.00
Night alarm circuit	"	1	9.20	9.00
Fuse alarm circuit	"	1	6.53	7.00
Miscellaneous in section	Lot	1	145.01	145.00
Main distributing frame	"	1	70.00	70.00
Wire and cable	"	1	713.68	714.00
Power plant	"	1	493.57	494.00
Chief operator's desk	"	1	224.20	224.00
Miscellaneous in frames and racks	"	1	246.27	246.00
Miscellaneous items	"	1	8.60	9.00
Material				$ 5,[illegible]
Installation labor				1,[illegible]
Installation material				[illegible]
W. E. Co. Engineering				[illegible]
Freight and cartage				[illegible]
Contingencies				[illegible]
Total				$ [illegible]

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
WHEELING & LAKE ERIE RR CO.				
No. 4, 2 panel, 1 position, 640 lines P.B.X. sections	Each	2	$ 322.27	$ 645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	40	3.26725	131.00
Subs.multiple-less relays (3 panel)	"	40	1.513	61.00
Outgoing trunks (3 panel)	"	30	21.5333	646.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	89.43	89.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	51.06	51.00
Miscellaneous items	"	1	11.96	12.00
Material				$ 2,585.00
Installation labor				956.00
Installation material				39.00
W. E. Co. Engineering				194.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,826.00
WILLARD STORAGE BATTERY CO.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panel	"	2	55.00	110.00
Subs.multiple-with relays-(3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays-(3 panel)	"	180	2.782	501.00
Outgoing trunks (3 panel)	"	20	23.52	470.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	116.77	117.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
CLEVELAND (CONT'D)				
WILLARD STORAGE BATTERY CO.(CONT'D)				
Main distributing frame	Lot	1	$36.00	$ 36.00
Wire and cable	"	1	63.94	64.00
Miscellaneous items	"	1	43.66	44.00
Material				$ 3,496.00
Installation labor				1,294.00
Installation material				52.00
W. E. Co. Engineering				262.00
Freight and cartage				35.00
Contingencies				35.00
Total				$ 5,174.00
GEORGE WORTHINGTON COMPANY 802 St. Clair Ave., N. W.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	322.27	645.00
Main frame casing	"	1	34.00	34.00
Cable turning section	"	1	60.00	60.00
End panels	"	2	55.00	110.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	70	1.8755	131.00
Outgoing trunks (1)	"	25	20.52	513.00
Cord circuits	"	30	21.52	646.00
Operators position	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	54.40	54.00
Miscellaneous items	"	1	111.40	111.00
Material				$ 2,504.00
Installation labor				920.00
Installation material				36.00
W.E.Co. Engineering				184.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,714.00

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
COLUMBUS				
DESHLER HOTEL				
Broad & High Streets.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	$ 322.27	$ 967.00
Cable turning section	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	7	3.5845	25.00
Subs.multiple-less relays (4 panel)	"	513	2.150585	1,103.00
Outgoing trunks (4 panel)	"	30	22.5466	676.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in section	Lot	1	95.40	95.00
Main distributing frame	"	1	100.46	100.00
Wire and cable	"	1	161.92	162.00
Miscellaneous items	"	1	43.70	44.00
Material				$ 4,344.00
Installation labor				1,607.00
Installation material				65.00
N. E. Co. Engineering				326.00
Freight and cartage				43.00
Contingencies				43.00
Total				$ 5,428.00
NEW YORK CENTRAL R. R.				
No. 601C, 2 panel, 1 position, 640 lines P.B.X. sections	Each	2	155.00	310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	80	2.977	238.00
Outgoing trunks (4 panel)	"	20	18.33	367.00
Toll trunks	"	20	7.332	147.00
Cord circuits - toll	"	17	40.3483	686.00
Cord circuits - local	"	15	20.1363	302.00
Operator's position - toll	"	1	40.3483	40.00
Operator's position - local	"	1	20.1363	20.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
COLUMBUS (CONT'D)				
NEW YORK CENTRAL R.R. (CONT'D)				
Night alarm circuit	Each	1	$ 4.50	$ 4.00
Fuse alarm circuit	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	69.12	69.00
Main distributing frame	"	1	24.00	24.00
Power plant	"	1	282.35	282.00
Relay rack	"	1	13.20	13.00
Coil rack	"	1	12.60	13.00
Cable rack	"	1	15.00	15.00
Wire and cable	"	1	54.40	54.00
Miscellaneous items	"	1	39.10	39.00
Material				$ 2,755.00
Installation labor				1,019.00
Installation material				41.00
W. E. Co. Engineering				207.00
Freight and cartage				28.00
Contingencies				28.00
Total				$ 4,078.00
DAYTON				
DOMESTIC ENGINEERING COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	$ 322.27	$ 967.00
Cable turning section	"	1	60.00	60.00
End panels	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	30	3.5845	108.00
Subs.multiple-less relays (4 panel)	"	170	3.4604	588.00
Outgoing trunks (4 panel)	"	20	23.56	471.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
DAYTON (CONT'D)				
DOMESTIC ENGINEERING CO.(CONT'D)				
Night alarm circuit	Each	1	$ 6.85	$ 7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	95.40	95.00
Main distributing frame	"	1	40.00	40.00
Wire and cable	"	1	136.00	136.00
Miscellaneous items	"	1	28.16	28.00
Material				$ 3,605.00
Installation labor				1,334.00
Installation material				54.00
G. E. Co Engineering				270.00
Freight and cartage				36.00
Contingencies				36.00
Total				$5,335.00
DAYTON ENG.LAB.CO.-DELCO				
E. 2nd Street.				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Cable turning section	"	1	60.00	60.00
End panels	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	80	3.5845	287.00
Subs.multiple-less relays (4 panel)	"	80	1.513	121.00
Outgoing trunks (4 panel)	"	10	23.56	236.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in section	Lot	1	95.40	95.00
Main distributing frame	"	1	40.00	40.00
Wire and cable	"	1	108.80	109.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
DAYTON				
DAYTON ENG.LAB.CO.-DELCO (CONT'D)				
Miscellaneous items	Lot	1	32.96	33.00
Material				$ 3,060.00
Installation labor				1,132.00
Installation material				46.00
W. E. Co. Engineering				230.00
Freight and cartage				31.00
Contingencies				31.00
Total				$ 4,530.00
NATIONAL CASH REGISTER COMPANY Office Bldg., S. Main Street.				
No. 1, 6 panel, 2 position, 3,000 line switchboard sections	Each	2	394.00	788.00
Special end panel	"	1	14.00	14.00
End panel	"	1	60.00	60.00
Answering jacks	"	320	3.49	1,117.00
Subscriber multiple (3 panel)	"	300	2.367375	710.00
Outgoing trunks (3 panel)	"	15	2.74675	41.00
Cord circuits	"	68	36.186	2,461.00
Operator's positions	"	4	23.332	93.00
Incoming trunks	"	10	5.89	59.00
Night alarm circuits	"	1	8.29	8.00
Fuse al rm circuits	"	1	6.53	7.00
Miscl.equipment in sections	Lot	1	218.05	218.00
Main distributing frame	"	1	219.25	219.00
Intermediate frame	"	1	210.20	210.00
Relay racks	"	1	38.40	38.00
Cabinet for above frames and racks owned by subscriber.				
Coil racks	"	1	34.02	34.00
Fuse panel	"	1	64.80	65.00
Power plant	"	1	1,153.70	1,154.00
Cable racks	"	1	6.00	6.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
DAYTON (CONT'D)				
NATIONAL CASH REGISTER CO.(CONT'D)				
Wire and cable	Lot	1	$ 296.78	$ 297.00
Miscellaneous items	"	1	323.11	323.00
Material				$ 7,920.00
Installation labor				2,930.00
Installation material				119.00
W. E. Co. Engineering				594.00
Freight and cartage				79.00
Contingencies				79.00
Total				$ 11,721.00
MASSILLON				
CENTRAL STEEL COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	322.27	967.00
Cable turning section	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	20	3.5845	72.00
Subs.multiple-less relays (4 panel)	"	120	2.05621	247.00
Outgoing trunks (4 panel)	"	20	23.56	471.00
Cord circuits	"	45	21.52	968.00
Operator's positions	"	3	25.44	76.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	95.40	95.00
Main distributing frame	"	1	69.50	70.00
Wire and cable	"	1	108.80	109.00
Power plant	"	1	995.39	995.00
Cable racks	"	1	9.75	10.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
MASSILLON (CONT'D)				
CENTRAL STEEL CO. (CONT'D)				
Miscellaneous items	Lot	1	$ 82.43	$ 82.00
Material				$ 4,290.00
Installation labor				1,587.00
Installation material				64.00
W. E. Co. Engineering				322.00
Freight and cartage				43.00
Contingencies				43.00
Total				$ 6,349.00
STEUBENVILLE				
PENNSYLVANIA R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 line P.B.X. section	Each	1	155.00	155.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (1)	"	40	2.977	119.00
Outgoing trunks (1)	"	20	18.54	371.00
Toll trunks	"	10	7.33	73.00
Cord circuits	"	15	40.3483	605.00
Operator's positions	"	1	30.61	31.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in section	Lot	1	31.80	32.00
Main distributing frame	"	1	10.00	10.00
Power Plant	"	1	393.86	394.00
Wire and cable	"	1	27.20	27.00
Relay rack	"	1	23.76	24.00
Cable rack	"	1	15.16	15.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
STEUBENVILLE (CONT'D)				
PENNSYLVANIA R.R.CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 8.60	$ 9.00
Material				$ 2,001.00
Installation labor				740.00
Installation material				30.00
W. E. Co. Engineering				150.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,961.00
TOLEDO				
BOODY HOUSE				
5 panel, 2 position, 1500 line P.B.X. switchboard sections (Sterling)	Each	1	435.00	435.00
Cable turning sections	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subscriber multiple (1 sect.)	"	180	2.3155	417.00
Outgoing trunks (1 sect.)	"	4	24.246	97.00
Cord circuits	"	10	29.324	293.00
Operator's positions	"	1	33.38	33.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	63.79	64.00
Main distributing frame	"	1	80.57	81.00
Wire and cable	"	1	122.40	122.00
Miscellaneous items	"	1	8.60	9.00
Material				$ 1,777.00
Installation labor				657.00
Installation material				27.00
W. E. Co. Engineering				133.00
Freight and cartage				18.00
Contingencies				18.00
Total				$ 2,630.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
BOSTWICK-BROWN COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Cable turning section	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (3 panel)	"	10	3.5845	36.00
Subs.multiple-less relays (3 panel)	"	47	2.11689	99.00
Outgoing trunks (1)	"	11	20.52	226.00
Ring down trunks (1)	"	2	26.61	53.00
Cord circuits	"	30	21.52	646.00
Operator's position	"	2	25.44	51.00
Night alarm circuits	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	38.76	39.00
Miscellaneous items	"	1	17.20	17.00
Material				$ 2,040.00
Installation labor				755.00
Installation material				31.00
W. E. Co. Engineering				153.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 3,019.00
LaSALLE & KOCH COMPANY				
K.S.S.4 panel, 2 position, 200 line P.B.X. sections	Each	2	435.00	870.00
Cable turning section	"	1	135.00	135.00
End panel	"	1	75.00	75.00
Subscriber multiple (4 panel)	"	140	2.782	389.00
Outgoing trunks (4 panel)	"	30	27.496	825.00
Cord circuits	"	60	29.324	1,759.00
Operator's positions	"	4	38.45	154.00
Night alarm circuits	"	1	9.20	9.00
Fuse alarm circuits	"	1	6.53	7.00
Miscellaneous in sections	Lot	1	83.76	84.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
LaSALLE & KOCH CO. (CONT'D)				
Main distributing frame	Lot	1	$60.00	$ 60.00
Power plant	"	1	289.02	289.00
Wire and cable	"	1	306.46	306.00
Relay racks	"	1	107.00	107.00
Cable racks	"	1	17.60	18.00
Miscellaneous items	"	1	67.35	67.00
Material				$ 5,104.00
Installation labor,				1,888.00
Installation material				77.00
W. E. Co. Engineering				383.00
Freight and cartage				51.00
Contingencies				51.00
Total				$ 7,554.00
NEW YORK CENTRAL R. R. CO.				
No. 10, 2 panel, 1 position, 1600 line sections, frameworks	Each	5	155.00	775.00
Cable turning section - wide	"	1	70.00	70.00
Cable turning section - narrow	"	1	40.00	40.00
Answering jacks	"	140	2.26	316.00
Subscriber multiple (4 panel)	"	140	3.5235	493.00
Outgoing trunks (4 panel)	"	40	3.936	157.00
Incoming trunks	"	40	10.96	438.00
Toll trunks - terminating	"	11	6.888	758.00
Toru toll trunks	"	2	24.21	48.00
Toll line message circuits	"	3	57.0533	171.00
Local cord circuits	"	55	29.481	1,621.00
Toll cord circuits	"	15	58.921	884.00
Operator's positions - toll	"	2	41.93	84.00
Operator's positions - local	"	3	23.0633	69.00
Night alarm circuits	"	1	6.72	7.00
Buse alarm circuits	"	1	13.95	14.00
Miscellaneous in sections	Lot	1	163.76	164.00
Main distributing frame	"	1	84.00	84.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
NEW YORK CENTRAL R.R.CO.(CONT'D)				
Intermediate distributing frame	Lot	1	$66.00	$ 66.00
Power plant	"	1	2,326.47	2,326.47
Cable racks	"	1	30.40	30.40
Coil rack	"	1	29.40	29.40
Wire and cable	"	1	212.28	212.28
Miscellaneous items	"	1	177.52	178.00
Material				$ 9,034.00
Installation labor				3,393.00
Installation material				136.00
W. E. Co. Engineering				678.00
Freight and cartage				90.00
Contingencies				90.00
Total				$ 13,371.00
PENNSYLVANIA R. R. SYSTEM				
No. 601C, 2 panel, 1 position, 640 line P.B.X. section	Each	2	155.00	310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	80	2.977	238.16
Outgoing trunks (4 panel)	"	22	18.54	408.00
Toll trunks	"	8	7.332	59.00
Cord circuits - toll	"	9	40.3483	363.00
Cord circuits - local	"	21	20.1363	423.00
Operator's positions	"	2	30.81	62.00
Night alarm circuit	"	1	4.50	4.00
Fuse alarm circuit	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	78.45	78.00
Main distributing frame	"	1	66.00	66.00
Relay rack	"	1	44.00	44.00
Fuse panel	"	1	35.10	35.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
PENNSYLVANIA R.R.SYSTEM (CONT'D)				
Cable rack	Lot	1	$36.00	$ 36.00
Wire and cable	"	1	80.00	80.00
Power plant	"	1	537.00	537.00
Miscellaneous items	"	1	127.83	128.00
Material				$ 3,003.00
Installation labor				1,111.00
Installation material				45.00
T. E. Co. Engineering				225.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 4,444.00
SECOR HOTEL				
-C, 6 panel, 2 position, 400 line P.B.X. section	Each	1	465.00	465.00
able turning section	"	1	135.00	135.00
nd panel	"	1	75.00	75.00
ubscriber multiple (1 sect.)	"	380	1.4575	554.00
tgoing trunks (1 sect.)	"	13	22.155	288.00
rd circuits	"	30	29.324	880.00
erator's positions	"	2	38.42	77.00
ght alarm circuit	"	1	9.20	9.00
ce alarm circuit	"	1	6.53	7.00
scellaneous in section	Lot	1	31.39	31.00
in distributing frame	"	1	40.00	40.00
re and cable	"	1	258.40	258.00
scellaneous items	"	1	113.60	114.00
erial				$ 2,933.00
tallation labor				1,085.00
tallation material				44.00
E. Co. Engineering				220.00
ight and cartage				29.00
tingencies				29.00
Total				$ 4,340.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
WALDORF HOTEL				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$322.27	$ 645.00
Cable Turning Section	"	1	60.00	60.00
End panels	"	1	55.00	55.00
Subscriber multiple (4 panel)	"	600	1.513	908.00
Outgoing trunks (4 panel)	"	10	20.52	205.00
Cord circuits	"	30	21.52	646.00
Operator's positions	"	2	25.44	51.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuits	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	408.00	408.00
Miscellaneous items	"	1	32.29	32.00
Material				$ 3,123.00
Installation labor				1,156.00
Installation Material				47.00
W. E. Co. Engineering				234.00
Freight and cartage				31.00
Contingencies				31.00
Total				4,622.00
WILLYS-OVERLAND COMPANY				
S.-C, 6 panel, 3 position, 480 line P.B.X. sections	Each	2	395.00	790.00
Cable turning section	"	1	80.00	80.00
End panel	"	1	68.00	68.00
Subscriber multiple (6 panel)	"	440	9.720	4,277.00
Incoming trunks (1)	"	4	37.94	151.00
Incoming recording trunk (1)	"	2	8.36	17.00
Record trunk circuits (1)	"	2	14.31	29.00
Outgoing trunks (3 panel)	"	10	35.216	352.00
Cord circuits	"	75	41.766	3,132.00
Operator's positions	"	5	33.33	167.00
Night alarm circuit	"	1	7.37	7.00
Fuse alarm circuit	"	1	13.95	14.00
Miscellaneous in sections	Lot	1	118.00	118.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
TOLEDO (CONT'D)				
WILLYS-OVERLAND CO. (CONT'D)				
Power plant	Lot	1	$1,258.71	$ 1,259.00
Main distributing frame	"	1	157.20	157.00
Cable racks	"	1	17.20	17.00
Relay rack	"	1	225.08	225.00
Wire and cable	"	1	1,040.61	1,041.00
Wire chief's desk	"	1	420.87	421.00
Monitor desk	"	1	221.57	222.00
Fuse panel	"	1	36.96	37.00
Miscellaneous items	"	1	155.92	156.00
Material				$ 12,738.00
Installation labor				4,713.00
Installation material				191.00
W. E. Co. Engineering				955.00
Freight and cartage				127.00
Contingencies				127.00
Total				$ 18,851.00
UHRICHSVILLE				
PENNSYLVANIA R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	155.00	310.00
Cable turning section	"	1	88.00	88.00
End panels	"	1	40.00	40.00
Subscribers multiple (4 panel)	"	60	2.977	179.00
Outgoing trunks (4 panel)	"	10	18.54	185.00
Toll trunks	"	10	7.332	73.00
Cord circuits - toll	"	15	40.3483	605.00
Cord circuits - local	"	15	20.1363	302.00
Operator's position - toll	"	1	30.81	31.00
Operator's position - local	"	1	23.19	23.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
UHRICHSVILLE (CONT'D)				
PENNSYLVANIA R.R.CO. (CONT'D)				
Night alarm circuit	Each	1	$ 4.50	$ 4.00
Fuse alarm circuit	"	1	3.80	4.00
Miscellaneous in section	Lot	1	69.12	69.00
Main distributing frame	"	1	10.00	10.00
Relay rack	"	1	23.76	24.00
Cable rack	"	1	15.16	15.00
Wire and cable	"	1	40.80	41.00
Power plant	"	1	323.57	324.00
Miscellaneous items	"	1	17.20	17.00
Material				$ 2,344.00
Installation labor				867.00
Installation material				35.00
W. E. Co. Engineering				176.00
Freight and cartage				23.00
Contingencies				23.00
Total				$ 3,468.00
YOUNGSTOWN				
BETHLEHEM STEEL COMPANY				
No. 600C, 2 panel, 1 position, 640 line P.B.X.sections	Each	4	875.00	3,500.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panel	"	2	16.00	32.00
Separating panels	"	5	8.50	42.00
Subs multiple-with relays (4 panel)	"	180	5.4653	984.00
Outgoing trunks (4 panel)	"	20	11.505	230.00
Ring down tie trunks (4 panel)	"	13	22.78	296.00
Cord circuits	"	60	31.126	1,868.00
Operator's positions	"	4	36.95	144.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in section	Lot	1	1,239.38	1,239.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	111.52	112.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
BRIER HILL STEEL CO.(CONT'D)				
Relay Rack	Lot	1	$77.44	$ 77.00
Power Plant	"	1	223.17	223.00
Coil rack	"	1	65.44	65.00
Miscellaneous items	"	1	31.40	31.00
Material				$ 9,249.00
Installation labor				3,422.00
Installation material				139.00
W. E. Co. Engineering				694.00
Freight and cartage				92.00
Contingencies				92.00
Total				$13,688.00
McKELVEY G. M. COMPANY				
No. 600C, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	875.00	2,625.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panel	"	2	16.00	32.00
Separating panels	"	4	8.50	34.00
Subs.multiple-with relays (4 panel)	"	10	3.492	35.00
Subs.multiple-less relays (4 panel)	"	70	2.802	196.00
Outgoing trunks (4 panel)	"	30	13.005	390.00
Cord circuits	"	45	31.126	1,401.00
Operator's positions	"	3	35.95	108.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in sections	Lot	1	112.53	113.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	47.60	48.00
Power plant	"	1	205.07	205.00

S - STATION EQUIPMENT

S-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
McKELVEY G.M.CO. (CONT'D)				
Miscellaneous items	Lot	1	$25.80	$ 26.00
Material				$5,619.00
Installation labor				2,079.00
Installation material				4.00
W. E. Co. Engineering				421.00
Freight and cartage				56.00
Contingencies				86.00
Total				$8,315.00
NEW YORK CENTRAL R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 line sections	Each	3	155.00	465.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	24	2.977	71.00
Outgoing trunks (4 panel)	"	16	20.86	334.00
Toll trunks	"	3	7.332	22.00
Cord circuits - local	"	30	20.1363	604.00
Cord circuits - toll	"	15	40.3483	605.00
Operator's positions -toll	"	1	30.81	31.00
Operator's positions -local	"	2	23.19	46.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	95.40	95.00
Main distributing frame	"	1	10.00	10.00
Relay rack	"	1	23.76	24.00
Wire and cable	"	1	16.32	16.00
Cable racks	"	1	10.00	10.00
Power plant	"	1	None	

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
NEW YORK CENTRAL R.R.CO.(CONT'D)				
Miscellaneous items	Lot	1	$25.80	$ 26.00
Material				$ 2,495.00
Installation labor				923.00
Installation material				37.00
W. E. Co. Engineering				187.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,692.00
PENNSYLVANIA R. R. SYSTEM				
No. 601C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	155.00	310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	23	2.977	68.00
Outgoing trunks (4 panel)	"	7	18.33	128.00
Ring down tie trunks	"	3	20.40	61.00
Cord circuits	"	30	20.136	604.00
Operator's positions	"	2	23.19	46.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	69.12	69.00
Main distributing frames	"	1	24.00	24.00
Relay and coil rack	"	1	20.04	20.00
Cable rack	"	1	24.00	24.00
Wire and cable	"	1	154.96	155.00
Miscellaneous items	"	1	334.20	334.00
Material				$ 1,979.00
Installation labor				732.00
Installation material				30.00
W. E. Co. Engineering				148.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,929.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
PITTSBURGH, LAKE ERIE & WESTERN R. R. COMPANY				
No. 601C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$ 155.00	$ 310.00
Cable turning section	"	1	88.00	88.00
End panel	"	1	40.00	40.00
Subscriber multiple (4 panel)	"	38	2.977	113.00
Outgoing trunks (4 panel)	"	5	18.54	93.00
Cord circuits	"	32	20.1363	644.00
Operator's positions	"	2	23.19	46.00
Night alarm circuits	"	1	4.50	4.00
Fuse alarm circuits	"	1	3.80	4.00
Miscellaneous in sections	Lot	1	63.60	64.00
Main distributing frame	"	1	24.00	24.00
Power plant	"	1	217.53	218.00
Wire and cable	"	1	25.84	26.00
Relay rack	"	1	23.76	24.00
Cable rack	"	1	10.00	10.00
Miscellaneous items	"	1	17.20	17.00
Material				$ 1,725.00
Installation labor				638.00
Installation material				26.00
W. E. Co. Engineering				129.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,552.00
STROUS-HERSHBERG COMPANY				
No. 600C, 2 panel, 1 position, 640 line P.B.X. section	Each	4	875.00	3,500.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panel	"	2	16.00	32.00
Separating panels	"	5	8.50	42.50
Subs. multiple-with relays (4 panel)	"	10	3.492	35.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
STROUS-HERSHBERG CO. (CONT'D)				
Subs.multiple-less relays (4 panel)	Each	70	$2.702	$ 189.00
Outgoing trunks (4 panel)	"	15	10.01	150.00
Cord circuits	"	60	31.126	1,868.00
Operator's positions	"	4	35.95	144.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in sections	Lot	1	150.04	150.00
Main distributing frames	"	1	36.00	36.00
Wire and cable	"	1	48.20	48.00
Power plant	"	1	215.07	215.00
Miscellaneous items	"	1	31.40	$ 31.00
Material				$ 6,810.00
Installation labor				2,520.00
Installation material				102.00
W.-E. Co. Engineering				511.00
Freight and cartage				68.00
Contingencies				68.00
Total				$10,079.00
YOUNGSTOWN SHEET & TUBE COMPANY				
No. 4, 2 panel, 1 position, 640 line P.B.X. sections	Each	4	322.27	1,289.00
Cable turning section	"	1	60.00	60.00
End panel	"	1	55.00	55.00
Subs.multiple-with relays (4 panel)	"	240	3.5845	860.00
Subs.multiple-less relays (4 panel)	"	110	2.782	306.00
Outgoing trunks (4 panel)	"	20	23.54	471.00
Ring down tie trunks (1)	"	15	22.78	342.00
Cord circuits	"	60	21.52	1,291.00
Operator's positions	"	4	25.44	102.00
Night alarm circuit	"	1	6.85	7.00
Fuse alarm circuit	"	1	6.28	6.00
Miscellaneous in sections	Lot	1	298.58	299.00
Main distributing frame	"	1	36.00	36.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
YOUNGSTOWN SHEET & TUBE CO.(CONT'D)				
Wire and cable	Lot	1	$191.84	$ 192.00
Power plant	"	1	1,268.62	1,269.00
Cable rack	"	1	24.00	24.00
Relay rack	"	1	19.20	19.00
Miscellaneous items	"	1	89.90	90.00
Material				$ 6,718.00
Installation labor				2,486.00
Installation material				101.00
W. E. Co. Engineering				504.00
Freight and cartage				67.00
Contingencies				67.00
Total				$ 9,943.00
YOUNGSTOWN SHEET & TUBE COMPANY				
No. 600G, 2 panel, 1 position, 640 line P.B.X. sections	Each	3	875.10	2,625.00
Cable turning section	"	1	285.00	285.00
Main frame casing	"	1	73.00	73.00
End panel	"	2	16.00	32.00
Separating panels	"	4	8.50	34.00
Subs.multiple-with relays (4 panel)	"	10	3.492	35.00
Subs.multiple-less relays (4 panel)	"	99	2.92757	290.00
Outgoing trunks (3 panel)	"	10	10.01	100.00
Ring down tie trunks (3 panel)	"	14	21.04	295.00
Cord circuits	"	46	31.126	1,401.00
Operator's positions	"	3	35.95	108.00
Night alarm circuits	"	1	3.92	4.00
Fuse alarm circuits	"	1	8.07	8.00
Miscellaneous in section	Lot	1	139.04	139.00
Main distributing frame	"	1	36.00	36.00
Wire and cable	"	1	73.12	73.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
MULTIPLE SWITCHBOARDS				
YOUNGSTOWN (CONT'D)				
YOUNGSTOWN SHEET & TUBE CO.(CONT'D)				
Power plant	Lot	1	$ 242.48	$ 242.00
Miscellaneous items	"	1	31.40	31.00
Material				$ 5,811.00
Installation labor				2,150.00
Installation material				87.00
W. E. Co. Engineering				436.00
Freight and cartage				56.00
Contingencies				58.00
Total				$ 8,600.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
AKRON				
MILLER RUBBER COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X.section (attendant desk)	Each	1	$780.00	$ 780.00
Cable turning section	"	1	285.00	285.00
End panel	"	2	16.00	32.00
Separating panel	"	1	8.50	8.00
Dial station lines	"	300	2.215	664.00
Attendant central office trunks	"	15	8.498	127.00
Attendant trunks	"	10	6.70	67.00
Intercepting trunks	"	7	4.7359	33.00
Toll tie trunk	"	1	20.192	20.00
Cord circuits	"	15	28.268	424.00
Operator position	"	1	20.53	21.00
Night alarm circuit	"	1	5.55	6.00
Fuse alarm circuit	"	2	2.50	5.00
Manual station lines	"	5	3.469	17.00
Message register circuits	"	2	3.36	7.00
Miscellaneous in section	Lot	1	34.07	34.00
Alarm supervisory circuit	"	1	75.02	75.00
Main distributing frame	"	1	36.00	36.00
Power plant	"	1	3,168.76	3,169.00
Wire and cable	"	1	282.26	282.00
Relay rack	"	1	67.32	67.00
Cable rack	"	1	114.40	114.00
Miscellaneous items	"	1	186.92	187.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.S.)	Each	2	728.15	1,456.00
Line switches	"	300	4.60	1,380.00
Master switches	"	4	30.90	124.00
Connectors regular	"	28	39.60	1,109.00
Connector banks, 1-10	"	3	76.04	228.00
Connector shelves	"	3	56.86	171.00
Selectors	"	60	28.30	1,698.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
AKRON (CONT'D)				
MILLER RUBBER CO. (CONT'D)				
M.S.Equipment-Automatic Elec. Co. (Cont'd)				
Selector shelves	Each	3	$24.90	$ 75.00
Selector banks, 1-10	"	3	68.05	204.00
Selector banks, 11-20	"	3	68.95	207.00
Selector frame (240S)	"	1	349.60	350.00
Line switch cover, pier and pier cover	"	2	164.40	329.00
Dial central office trunks	"	10	17.208	172.00
Routine test circuit	"	1	9.56	10.00
Miscellaneous items	Lot	1	141.56	142.00
Material				$ 14,115.00
Installation labor				5,223.00
Installation material				212.00
W. E. Co. Engineering				1,059.00
Freight and cartage				141.00
Contingencies				141.00
Total				$ 20,891.00
BARBERTON				
OHIO INSULATOR COMPANY				
No. 550 S.C., 2 panel, 1 position 80 line P.B.X. section (attendant desk)	Each	1	334.49	334.00
Dial station lines	"	50	2.414	121.00
Manual station lines	"	20	3.747	75.00
Attendant central office trunks	"	5	8.498	42.00
Attendant trunks	"	3	6.70	20.00
Intercepting trunks	"	2	4.40	9.00
Ring down tie trunks	"	2	20.132	40.00
Cord circuits	"	15	28.288	424.00
Operator's position	"	1	20.53	21.00
Night alarm circuit	"	1	5.55	6.00
Fuse alarm circuit	"	1	2.50	2.00
Miscellaneous in sections	Lot	1	6.72	7.00
Main distributing frames	"	1	22.00	22.00
Relay rack	"	1	13.06	13.00

5-D - Private Branch Exchanges - Account No. 284 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
BARBERTON (CONT'D)				
OHIO INSULATOR CO. (CONT'D)				
Power plant	Lot	1	$869.66	$ 870.00
Wire and cable	"	1	75.88	76.00
Miscellaneous	"	1	37.20	37.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	435.00	435.00
Line switches	"	50	4.60	230.00
Master switch and details	"	1	30.90	31.00
Connectors, regular	"	8	39.60	317.00
Connector shelves, 5 per	"	2	11.85	24.00
Connector banks - sets of 5	"	2	35.20	70.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
Routine test circuit	"	1	9.56	10.00
Dial central office trunks	"	1	17.208	17.00
Miscellaneous items	Lot	1	25.03	25.00
Material				$ 3,508.00
Installation labor				1,298.00
Installation material				53.00
W. E. Co. Engineering				263.00
Freight and cartage				35.00
Contingencies				35.00
Total				$ 5,191.00
CANTON				
REPOSITORY PRINTING COMPANY				
A. E. Co., 1 panel, 1 position, 100 line P.B.X. section (attendant desk)	Each	1	65.00	65.00
Equipment in above section				
10- Outgoing central office trunks				
10- Incoming trunks				
2 - Dial central office trunks				
1 - Operator position				
1 - Night alarm circuit				
1 Lot - Misc. in section.	Lot	1	632.51	632.51

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CANTON (CONT'D)				
REPOSITORY PRINTING CO. (CONT'D)				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	$435.00	$ 435.00
Line switches	"	25	4.60	115.00
Master switch and details	"	1	30.90	31.00
Connectors - local	"	10	39.60	396.00
Connectors-- incoming	"	10	43.55	436.00
Connector shelves	"	4	24.52	98.00
Connector banks, 1-2	"	2	40.50	81.00
Connector frame, special	"	1	144.15	144.15
Line switch cover, pier and pier cover	"	1	230.00	230.00
End panels	"	2	Included	
Main distributing frame	Lot	1	14.00	14.00
Power plant	"	1	764.64	765.00
Wire and cable	"	1	101.00	101.00
Miscellaneous items	"	1	97.69	98.00
Material				$ 3,642.00
Installation labor,				1,348.00
Installation material				55.00
W. E. Co. Engineering				273.00
Freight and cartage				36.00
Contingencies				36.00
Total				$ 5,390.00
CLEVELAND				
AETNA LIFE INSURANCE COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. section (attendant desk)	Each	1	780.00	780.00
End panels	"	2	16.00	32.00
Dial station line	"	80	2.215	772.00
Attendant central office trunks	"	10	8.498	85.00
Attendant trunks	"	3	6.70	20.00
Intercepting trunks	"	2	4.40	9.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
AETNA LIFE INSURANCE CO.(CONT'D)				
Message register circuits	Each	2	$3.36	$ 7.00
Cord circuits	"	15	28.269	424.00
Operator's positions	"	1	20.53	21.00
Battery cutoff and motor starting circuit	"	1	2.16	2.00
Night alarm circuit	"	1	5.55	6.00
Fuse alarm circuit	"	1	3.80	4.00
Alarm supervisory circuit	Lot	1	75.02	75.00
Miscellaneous in section	"	1	22.67	23.00
Main distributing frame	"	1	40.00	40.00
Relay rack	"	1	54.70	55.00
Power plant	"	1	13.21	13.00
Wire and cable	"	1	372.00	372.00
Cable racks	"	1	48.50	48.00
Miscellaneous items	"	1	40.66	41.00
L.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S. and 21 connectors)	Each	1	$40.00	640.00
Line switches	"	61	4.60	281.00
Master switch and details	"	1	30.90	31.00
Connector - regular	"	9	39.60	356.00
Connector shelves	"	3	24.52	74.00
Connector banks, 300-point 1-2	"	2	97.50	195.00
Connector banks, 300-point 3	"	1	52.80	53.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Dial central office trunks	"	5	17.208	86.00
Routine test circuit	"	1	9.56	10.00
Miscellaneous items	Lot	1	39.48	39.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
AETNA LIFE INS. CO. (CONT'D)				
Material				$ 5,724.00
Installation labor				2,118.00
Installation material				86.00
W. E. Co. Engineering				429.00
Freight and cartage				57.00
Contingencies				57.00
Total				$ 8,471.00
CLEVELAND BUILDERS SUPPLY CO.				
No. 700C, 2 panel, 1 position, 640 line P.B.X.sections (attendant desk)	Each	3	$ 780.00	2,340.00
Cable turning sections	"	1	212.00	212.00
End panels	"	1	16.00	16.00
Separating panels	"	3	8.50	26.00
Dial station lines (2 panel)	"	180	2.818	507.00
Manual station lines (2 panel)	"	20	3.469	69.00
Attendants central office trunks, (2 panel)	"	20	10.698	214.00
Attendant trunks (1 sect.)	"	8	6.70	54.00
Intercepting trunks (1 sect.)	"	6	4.7917	29.00
Order table line (2 panel)	"	10	1.1643	12.00
Manual station lines	"	8	2.32	19.00
Dial tie lines (1 sect.)	"	5	29.19	146.00
Cord circuits	"	45	28.268	1,272.00
Operator's positions	"	3	20.53	62.00
Alarm supervisory circuits	Lot	1	75.02	75.00
Night alarm circuits	"	1	5.55	6.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Message register circuits	Each	3	3.36	10.00
Fuse alarm circuit	"	2	2.50	5.00
Miscellaneous in sections	Lot	1	157.38	157.00
Main distributing frame	Lot	1	80.00	80.00
Relay racks	"	1	149.42	149.00
Cable racks	"	1	70.95	71.00
Wire and cable	"	1	628.24	628.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
CLEVELAND BLDRS.SUPPLY CO.(CONT'D)				
Miscellaneous items	Lot	1	$63.27	$ 63.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.E.)	Each	1	735.15	735.00
Line switches	"	150	4.60	690.00
Master switches	"	4	30.90	124.00
Line switch cover, pier and pier cover	Lot	1	103.35	103.00
End panels	Each	3	13.50	27.00
Selector frames	"	1	380.25	380.00
Selector shelves	"	3	51.10	153.00
Connector shelves	"	2	51.70	103.00
Selector banks - 300 point	"	60	68.95	4,137.00
Connector banks - 300 point	"	40	62.55	2,502.00
Dial central office trunks	"	20	17.208	344.00
Selectors	"	52	28.30	1,472.00
Connectors	"	22	39.60	871.00
Miscellaneous items	Lot	1	120.92	121.00
Routine test circuit	"	1	9.56	10.00
Material				$ 17,997.00
Installation labor				6,659.00
Installation material				270.00
W. E. Co. Engineering				1,350.00
Freight and cartage				180.00
Contingencies				180.00
Total				$ 26,636.00
WM. EDWARDS & COMPANY				
No. 700C, 2 panel, 1 position, 640 line F.B.I.sections (attendant desk)	Each	2	780.00	1,560.00
End panels	"	2	16.00	32.00
Separating panels	"	1	8.50	8.50
Dial station lines (2 panel)	"	100	2.215	221.50
Attendant central office trunks, (2 panel)	"	12	8.498	102.00
Attendant trunks (2 panel)	"	4	6.70	27.00
Intercepting trunks	"	3	5.1833	15.50
Cord circuits	"	30	28.268	848.00
Operator's positions	"	2	20.53	41.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
WM. EDWARDS & CO. (CONT'D)				
Battery cut-off and motor starting circuit	Each	1	$ 2.53	$ 3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuit	"	2	3.36	7.00
Fuse alarm circuit	"	2	2.50	5.00
Alarm supervisory circuits	Lot	1	75.02	75.00
Miscellaneous in sections	"	1	43.54	44.00
Main distributing frame	"	1	80.00	80.00
Relay rack	"	1	83.10	83.00
Power plant	"	1	2,931.13	2,931
Wire and cable	"	1	237.33	237.00
Cable racks	"	1	97.65	98.00
Miscellaneous items	"	1	73.73	74.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S.)	Each	1	640.00	640.00
Line switches	"	99	4.60	455.00
Master switches	"	4	30.90	124.00
Connector - regular	"	27	39.60	1,069.00
Connector shelves	"	4	24.52	98.00
Connector banks, 300 point	"	2	93.90	188.00
Line switch covers,pier and pier covers	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Dial central office trunks	"	8	17.208	138.00
Routine test circuit	"	1	9.56	10.00
Miscellaneous items	Lot	1	75.51	76.00
Material				$ 9,427.00
Installation labor				3,488.00
Installation material				141.00
W. E. Co. Engineering				707.00
Freight and cartage				94.00
Contingencies				94.00
Total				$ 13,951.00

5-D - Private Branch Exchanges - Account No. 234 (Continued)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
GRASSELLI CHEMICAL COMPANY				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (200 L.S.)	Each	1	$728.15	$ 728.00
Line switches	"	121	4.60	557.00
Master switches	"	2	Included	-
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Selector & connector frame (200s.)	"	1	380.35	380.00
Selectors - first	"	16	28.30	453.00
Connectors - local	"	14	39.60	554.00
Selector shelves	"	2	31.85	64.00
Connector shelves	"	2	31.85	64.00
Selector banks, 1-10	"	1	68.05	68.00
Selector banks, 11-20	"	1	68.95	69.00
Connector banks	"	2	68.05	136.00
Miscellaneous	Lot	1	94.03	94.00
Routine test circuit	"	1	9.56	10.00
Selector shelves - special	Each	2	25.00	50.00
Material				$ 3,357.00
Installation labor				1,242.00
Installation material				50.00
W. E. Co. Engineering				252.00
Freight and cartage				34.00
Contingencies				34.00
Total				$ 4,969.00
GUARDIAN SAVINGS & TRUST COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	3	780.00	2,340.00
Cable turning section	"	1	212.00	212.00
Separating panels	"	3	8.50	26.00
End panels	"	1	16.00	16.00
Dial station lines (2 panel)	"	220	6.216	1,368.00
Manual station lines (2 panel)	"	20	4.0045	80.00
Attendant central office trunks, (2 panel)	"	20	10.698	214.00
Attendant trunks (2 panel)	"	10	6.70	67.00
Ring down tie trunks (2 panel)	"	9	23.60	212.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-B - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
GUARDIAN SAVINGS & TRUST CO.(CONT'D)				
Intercepting trunks	Each	6	$ 4.79167	$ 29.00
Cord circuits	"	45	28.268	1,272.00
Operator's positions	"	3	20.53	62.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuits	"	4	3.36	13.00
Fuse alarm circuits	"	2	2.50	5.00
Miscellaneous in sections	Lot	1	112.06	112.00
Main distributing frame	"	1	64.00	64.00
Relay rack	"	1	107.02	107.00
Power plant	"	1	3,147.76	3,148.00
Wire and cable	"	1	452.32	452.00
Cable racks	"	1	76.70	77.00
Miscellaneous items	"	1	183.80	184.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames	Each	3	640.00	1,920.00
Line switches	"	218.	4.60	1,003.00
Master switches and details	"	5	30.90	155.00
Connectors - local	"	14	39.60	554.00
Connectors - hunting	"	10	39.70	397.00
Connector shelves	"	9	24.52	221.00
Connector banks, 300 point	"	7	93.40	657.00
Connector banks, 400 point	"	2	52.80	106.00
Line switch covers, pier and pier covers	"	1	276.00	276.00
End panels	"	2	13.50	27.00
Selector frame	"	1	380.25	380.00
Selectors - First	"	47	39.60	1,861.00
Selector shelves	"	5	51.10	256.00
Repeater shelves - special	"	2	30.55	61.00
Selector banks, 1-10	"	3	68.05	204.00

5-D - Private Branch Exchanges - Account No. 234.(Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
GUARDIAN SAV.& TRUST CO.(CONT'D)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
Selector banks, 11-20	Each	2	$68.95	$ 138.00
Cable	Lot	1	151.00	151.00
Dial central office trunks	Each	30	17.288	516.00
Miscellaneous items	Lot	1	274.16	274.00
Material				$19,226.00
Installation labor				7,114.00
Installation material				288.00
W. E. Co. Engineering				1,442.00
Freight and cartage				192.00
Contingencies				192.00
Total				$ 28,454.00
M. A. HANNA & COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	2	780.00	1,560.00
Cable turning section	"	1	212.00	212.00
End panels	"	2	16.00	32.00
Separating panels	"	2	8.50	17.00
Dial station lines (2 panel)	"	239	2.215	529.00
Manual station lines (2 panel)	"	12	3.469	42.00
Attendant central office trunks, (2 panel)	"	15	8.498	127.00
Attendant trunks (2 panel)	"	5	5.70	28.00
Ring down toll trunks	"	1	54.15	54.00
Intercepting trunks	"	5	4.87	24.00
Cord circuits	"	30	28.268	848.00
Operator's positions	"	2	20.53	41.00
Battery cut off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuit	"	2	3.36	7.00
Fuse alarm circuits	"	2	2.50	5.00
Alarm supervisory circuit	Lot	1	75.02	75.00
Miscellaneous in section	"	1	126.84	127.00
Main distributing frame	"	1	80.00	80.00
Relay rack	"	1	65.72	66.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
M. A. HANNA & CO. (CONT'D)				
Wire and cable	Lot	1	$231.52	$ 232.00
Cable racks	"	1	66.26	66.00
Miscellaneous items	"	1	62.64	63.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (200 L.S.)	Each	1	728.15	728.00
Line switches	"	132	4.60	607.00
Master switches and details-upper	"	2	30.90	62.00
Master switches and details-lower	"	2	27.00	54.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Selector and connector frame	"	1	380.35	380.00
Selectors - first	"	19	28.30	538.00
Connectors - local	"	9	39.60	356.00
Selector shelves	"	3	31.85	96.00
Connector shelves	"	2	31.85	64.00
Selector banks, 1-10	"	2	68.05	136.00
Selector banks, 11-20	"	1	68.95	69.00
Trial central office trunks	"	7	17.208	120.00
Routine test circuits	"	1	9.56	10.00
Miscellaneous items	Lot	1	74.13	74.00
Material				$ 7,668.00
Installation labor				2,837.00
Installation material				115.00
A.E. Co. Engineering				575.00
Freight and cartage				77.00
Contingencies				77.00
Total				$ 11,349.00
UNION PAPER & TWINE COMPANY				
1 - 700C, 2 panel, 1 position, 640 line P.B.X. section, (attendant desk)	Each	1	$780.00	$ 780.00
2 panels	"	2	16.00	32.00
61 station lines	"	60	2.215	133.00
Attendant central office trunks	"	8	8.498	68.00
Attendant's trunks	"	4	6.70	27.00
Intercepting trunks	"	2	4.40	9.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
UNION PAPER & TWINE CO. (CONT'D)				
Message register circuits	Each	2	$ 3.36	$ 7.00
Cord circuits	"	15	28.268	424.00
Operator's positions	"	1	20.53	21.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Alarm supervisory circuit	Lot	1	75.02	75.00
Fuse alarm circuits	Each	2	3.80	8.00
Miscellaneous in section	Lot	1	22.67	23.00
Main distributing frame	"	1	40.00	40.00
Relay rack	"	1	54.70	55.00
Power plant	"	1	1,956.62	1,957.00
Wire and cable	"	1	257.60	258.00
Cable racks	"	1	98.40	98.00
Miscellaneous items	"	1	47.60	48.00
— M.S.Equipment-Automatic Elec.Co.				
Line switch frames (100 L.S. and 21 connectors)	Each	1	640.00	640.00
Line switches	"	50	4.60	230.00
Master switches & detail	"	1	30.90	31.00
Connectors, regular	"	10	39.60	396.00
Connector banks, 300 point	"	1	97.50	98.00
Connector shelves	"	2	24.52	49.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Dial central office trunks	"	5	17.208	86.00
Routine test circuit	Lot	1	9.56	10.00
Miscellaneous items	"	1	37.31	37.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
UNION PAPER & TWINE CO.(CONT'D)				
Material				
Installation labor				$ 5,779.00
Installation material				2,138.00
T. E. Co. Engineering				87.00
Freight and cartage				433.00
Contingencies				58.00
Total				58.00
				$ 8,553.00
UNION TRUST COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	6	$780.00	4,680.00
Cable turning section	"	1	212.00	212.00
1-panel end section	"	1	85.00	85.00
End panels	"	2	16.00	32.00
Separating panels	"	7	8.50	60.00
Dial station lines (2 panel)	"	500	2.0085	1,004.00
Manual station lines (2 panel)	"	20	1.4179	28.00
Attendant central office trunks, (2 panel)	"	40	13.998	560.00
Ring down tie trunks (2 panel)	"	30	27.035	811.00
Attendant trunks (2 panel)	"	20	9.10	182.00
Intercepting trunks (2 panel)	"	14	8.368	117.00
Cord circuits	"	90	28.268	2,544.00
Operator's position	"	6	20.53	123.00
Toll line circuits	"	1	39.20	39.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Message register circuits	"	27	3.36	91.00
Night alarm circuits	"	1	5.55	6.00
Fuse alarm circuits	"	2	2.50	5.00
Alarm supervisory circuits	Lot	1	75.02	75.00
Miscellaneous in sections	"	1	232.77	233.00
Main distributing frame	"	1	267.20	267.00
Relay racks	"	1	155.38	155.00
Power plant	"	1	3,415.78	3,416.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
UNION TRUST COMPANY (CONT'D)				
Wire and cables	Lot	1	$1,355.25	$1,355.00
Cable racks	"	1	227.02	227.00
Miscellaneous items	"	1	180.38	180.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (100 L.S. and 21 connectors)	Each	4	640.00	2,560.00
Line switch frames, 100 lines and 28 connector capacity	"	1	688.00	688.00
Line switches	"	505	4.60	2,323.00
Master switches and details (upper)	"	10	30.90	309.00
Master switches and details (lower)	"	10	27.00	270.00
Connectors-regular	"	68	39.60	2,693.00
Connectors-hunting	"	20	43.55	871.00
Connector shelves	"	16	24.52	392.00
Connector banks-300 point, 1-2	"	4	97.50	390.00
Connector banks-300 point, 3	"	4	52.80	211.00
Connector banks-400 point, 1-2	"	2	129.00	258.00
Line switch cover, pier and pier cover		1	341.00	341.00
End panels	"	2	13.50	27.00
Selector frame (200 S.)	"	1	417.00	417.00
Selectors	"	200	28.30	5,660.00
Selector shelves	"	10	31.85	318.00
Selector banks, 1-10	"	10	68.05	680.00
Selector banks, 11-20	"	10	68.95	690.00
Dial central office trunks	"	80	17.208	860.00
Miscellaneous	Lot	1	443.72	443.00
Routine test circuit	"	1	9.56	10.00
Wire and cable	"	1	135.00	135.00
Material				$ 37,036.00
Installation labor				13,703.00
Installation material				556.00
W. E. Co. Engineering				2,778.00
Freight and cartage				370.00
Contingencies				370.00
Total				$ 54,813.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
THE WHITE MOTOR COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections	Each	2	$780.00	$ 1,560.00
Cable turning section	"	1	212.00	212.00
Separating panels	"	2	8.50	17.00
End panels	"	2	16.00	32.00
Dial station lines (2 panel)	"	300	2.416	725.00
Manual station lines (2 panel)	"	10	4.0045	40.00
Attendant central office trunks (2 panel)	"	22	8.498	187.00
Attendant trunks (1 sect.)	"	14	6.70	94.00
Ring down tie trunks (1 sect.)	"	1	19.335	19.00
Intercepting trunks (1 sect.)	"	6	4.7917	29.00
Cord circuits	"	30	28.268	848.00
Operator's positions	"	2	20.53	41.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuits	"	4	3.36	13.00
Fuse alarm circuits	"	2	2.50	5.00
Long trunk circuits	"	30	44.33	1,330.00
Miscellaneous in section	Lot	1	103.88	104.00
Alarm supervisory circuit	"	1	75.02	75.00
Main distributing frame	"	1	82.50	82.00
Relay rack	"	1	177.25	177.00
Power plant	"	1	2,940.89	2,941.00
Wire and cable	"	1	304.84	305.00
Cable rack	"	1	67.80	68.00
Miscellaneous items	"	1	130.10	130.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (100 L.S. and 38 connector)	Each	3	640.00	1,920.00
Line switches	"	298	4.60	1,371.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
CLEVELAND (CONT'D)				
THE WHITE MOTOR CO. (CONT'D) M.S.Equipment-Automatic Elec. Co. (Cont'd).				
Master switches	Each	6	$30.90	$ 185.00
Connectors - local	"	30	39.60	1,188.00
Connector shelves	"	12	24.52	294.00
Connector banks, 1-2	"	3	93.90	282.00
Line switch cover, piers and pier cover	"	1	221.35	221.00
End panels	"	2	13.50	27.00
Selector frame	"	1	417.00	417.00
Selectors - first	"	60	28.30	1,698.00
Selector shelves	"	3	51.10	153.00
Selector banks, 1-10	"	3	68.05	204.00
Selector banks, 11-20	"	3	68.95	207.00
Dial central office trunks	"	15	17.208	258.00
Routine test circuit	"	1	9.56	10.00
Connector banks, 3-4	"	3	102.25	307.00
Miscellaneous items	Lot	1	163.02	163.00
Material				$ 17,948.00
Installation labor				6,641.00
Installation material				269.00
W. E. Co. Engineering				1,346.00
Freight and cartage				179.00
Contingencies				179.00
Total				$ 26,562.00
COLUMBUS				
CENTRAL OHIO PAPER COMPANY				
A.E.Co., 2 panel, 1 position, (200 L.H.) P.B.X. sections, (attendant desk)	Each	1	386.81	387.00
Outgoing central office trunk	"	3	Included	-
Incoming trunks	"	3	"	-
Information trunks	"	3	"	-
Dial central office trunks	"	1	"	-
Operator's position	"	1	"	-
Night alarm circuit	"	1	"	-
Miscellaneous in section	Lot	1	"	-

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
CENTRAL OHIO PAPER CO. (CONT'D)				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	$435.00	$ 435.00
Line switches	"	32	4.60	147.00
Connectors - local	"	7	39.60	277.00
Connectors - incoming	"	5	39.60	198.00
Repeaters, 2- to 3-wire	"	2	19.40	39.00
Master switch	"	1	30.90	31.00
Connector shelves	"	8	11.85	36.00
Connector banks	"	3	40.50	122.00
Repeater shelves	"	1	12.50	13.00
Connector frame, special	"	1	144.15	144.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
End panels	"	2	Included	-
Main distributing frame	Lot	1	12.00	12.00
Power plant	"	1	350.92	351.00
Wire and cable	"	1	128.00	128.00
Miscellaneous items	"	1	93.04	93.00
Material				$ 2,642.00
Installation labor				978.00
Installation material				40.00
W. E. Co. Engineering				198.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,910.00
CITIZENS SAVINGS & TRUST CO.				
2 panel, 1 position, 200 line P.B.X. section (owned by suber.)	-	-		
Outgoing trunks (attendant desk)	Each	3)		
Incoming trunks	"	3)		
Information trunks	"	3)		
Dial central office trunks	"	1)		

8-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
CITIZENS SAV.& TRUST CO. (CONT'D)				
Operator position	Each	1)		
Night alarm circuits	"	1)		
Miscellaneous in section	Lot	1)	$ 283.81	$ 284.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	435.00	435.00
Line switches	"	30	4.60	138.00
Local connectors	"	5	39.60	198.00
Connector shelves	"	2	11.88	24.00
Connector banks	"	2	40.50	81.00
Master switch and details	"	1	30.90	31.00
Repeaters 2 to 3-wire	"	3	19.40	58.00
Connectors - incoming	"	6	43.50	261.00
Repeater shelves	"	1	30.55	31.00
Connector shelves	"	1	24.52	25.00
Connector banks, 1-10	"	1	68.05	68.00
Selector and connector frame, special	"	1	387.00	387.00
Line switch cover, pier and pier cover	"	1	394.00	394.00
End panels	"	2	Included	
Power plant	Lot	1	415.03	415.00
Main distributing frame	"	1	14.00	14.00
Wire and cable	"	1	134.00	134.00
Miscellaneous items	"	1	71.69	72.00
Material				$ 3,050.00
Installation labor				1,128.00
Installation material				46.00
W. E. Co. Engineering				229.00
Freight and cartage				30.00
Contingencies				30.00
Total				$ 4,513.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
COLUMBUS RY.POWER & LIGHT CO.				
A. E. Co., 2 panel, 1 position, 200 line P:B.X.sections (attendant desk)	Each	1)		
Outgoing central office trunks	"	5)		
Incoming trunks	"	6)		
Information trunks	"	3)		
Dial central office trunks	"	2)	$472.63	$ 473.00
Operator position	"	1)		
Night alarm circuit	"	1)		
Miscellaneous in section	"	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (200 L.S.)	"	1	728.15	728.00
Line switches	"	98	4.60	451.00
Master switches	"	2	30.90	62.00
Selector and connector frame (200 S)	"	1	417.00	417.00
Selectors	"	8	28.30	226.00
Selector banks, 1-10	"	1	68.05	68.00
Selector shelves	"	2	24.90	50.00
Connectors - local	"	10	39.60	396.00
Connector banks, 1-10	"	1	28.30	28.00
Connector shelves	"	1	31.85	32.00
Connectors - incoming	"	5	43.55	218.00
Connector shelves, 1-5	"	1	25.50	26.00
Connector banks, 1-5	"	1	40.50	40.00
Selectors - incoming	"	10	28.30	283.00
Selector shelves	"	2	24.90	50.00
Selector banks, 1-10	"	2	68.05	136.00
Repeaters, 2- to 3-wire	"	5	19.40	97.00
Repeater shelves	"	1	25.50	26.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Main distributing frame	Lot	1	15.00	15.00
Power plant	"	1	427.61	428.00
Cable racks	"	1	24.30	24.00
Wire and cable	"	1	12.36	12.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
COLUMBUS RY.POWER & LT.CO.(CONT'D)				
Miscellaneous items	Lot	1	$ 323.56	$ 324.00
Material				$4,740.00
Installation labor				1,754.00
Installation material				71.00
W. E. Co. Engineering				356.00
Freight and cartage				47.00
Contingencies				47.00
Total				$7,015.00
JEFFREY MANUFACTURING COMPANY				
A.E.Co., 2 panel, 1 position, 200 line P.B.X.sections (attendant desk)	Each	1	95.00	95.00
Outgoing central office trunks	"	8)		
Incoming trunks	"	8)		
Information trunks	"	5)		
Dial central office trunks	"	2)	392.18	392.00
Operator's position	"	1)		
Night alarm circuits	"	1)		
Miscellaneous in sections	Lot	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.S.)	Each	1	728.15	728.00
Line switches	"	165	4.60	759.00
Master switches and details	"	4	30.90	124.00
Selector and connector frame	"	1	417.00	417.00
Selectors	"	36	28.30	1,019.00
Selector banks, 1-10	"	2	68.05	136.00
Selector banks, 11-20	"	2	68.95	138.00
Selector shelves	"	2	31.85	64.00
Connectors - local	"	30	39.60	1,188.00
Connector banks, 1-10	"	2	68.05	136.00
Connector banks, 11-20	"	2	68.95	138.00
Connectors - incoming	"	8	43.55	348.00
Connector shelves	"	1	51.10	51.00
Connector shelves	"	2	31.85	64.00
Connector banks, 1-5	"	2	35.20	70.00
Selectors - incoming	"	16	28.30	453.00
Selector shelves	"	1	24.90	25.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
JEFFREY MFG. CO. (CONT'D)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
Selector banks, 1-10	Each	1	$88.71	$ 89.00
Selector banks, 11-20	"	2	87.81	176.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels	"	2	13.50	27.00
Repeater shelves	"	1	30.55	31.00
Repeater, 2- to 3-wire	"	8	19.40	155.00
Main distributing frame	Lot	1	336.30	336.00
Power plant	"	1	2,110.14	2,110.00
Wire and cable	"	1	228.42	228.00
Miscellaneous items	"	1	174.56	175.00
Material				$ 9,775.00
Installation labor				3,617.00
Installation material				147.00
W. E. Co. Engineering				733.00
Freight and cartage				98.00
Contingencies				98.00
Total				$ 14,468.00
OHIO NATIONAL BANK				
A. E. Co., 2 panel, 1 position, 200 line P.B.X. sections, K.S.S.122	Each	1		
Outgoing central office trunks	"	3		
Incoming trunks	"	3		
Information trunks	"	2		
Dial central office trunks	"	1	386.81	387.00
Operator's position	"	1		
Night alarm circuits	"	1		
Miscellaneous in section	Lot	1		

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
OHIO NATIONAL BANK (CONT'D)				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	$435.00	$ 435.00
Line switches	"	30	4.60	138.00
Master switches	"	1	30.90	31.00
Connectors - local	"	5	39.60	198.00
Connector shelf	"	2	11.85	24.00
Connector banks, 1-5	"	2	40.50	81.00
Connector - incoming	"	3	43.55	131.00
Repeater, 2- to 3-wire	"	3	19.40	58.00
Repeater shelf	"	1	12.50	12.00
Connector shelves	"	2	11.85	24.00
Connector banks, 1-5	"	1	40.50	40.00
Connector frame	"	1	144.15	144.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
End panels	"	2	Included	-
Power plant	Lot	1	428.64	429.00
Main distributing frame	"	1	44.40	44.00
Wire and cable	"	1	121.00	121.00
Miscellaneous items	"	1	33.44	33.00
Material				$ 2,560.00
Installation labor				947.00
Installation material				38.00
W. E. Co. Engineering				192.00
Freight and cartage				26.00
Contingencies				26.00
Total				$ 3,789.00
OHIO STATE UNIVERSITY				
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (200 L.S.)	Each	2	728.15	1,456.00
Line switches	"	217	4.60	998.00
Master switches	"	5	30.90	154.00
Line switch cover, pier and pier cover	"	1	103.35	103.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
OHIO STATE UNIVERSITY (CONT'D)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
End panels	Each	2	$13.50	$ 27.00
Selector and connector frame	"	1	417.00	417.00
Selector shelves	"	3	31.85	96.00
Selectors - first	"	16	28.30	453.00
Selector banks, 1-10	"	2	68.05	136.00
Connector shelves	"	3	25.50	76.00
Connectors	"	16	39.60	634.00
Connector banks	"	2	65.30	131.00
Connectors - incoming	"	8	43.55	348.00
Connector shelves	"	2	25.50	51.00
Connector banks, 1-10	"	1	65.30	65.00
Repeater shelves	"	1	30.55	31.00
Repeaters	"	8	19.40	155.00
Miscellaneous items	Lot	1	98.30	98.00
Power plant	"	1	485.26	485.00
Main distributing frame	"	1	124.60	125.00
Wire and cable	"	1	106.44	106.00
Cable rack	"	1	36.00	36.00
Material				$ 6,181.00
Installation labor				2,287.00
Installation material				93.00
W. E. Co. Engineering				464.00
Freight and cartage				62.00
Contingencies				62.00
Total				$ 9,149.00
SCIOTO VALLEY SUPPLY COMPANY				
A. E. Co., 2 panel, 1 position, 200 line P.B.X. section. (K.e.S. 122)	Each	1	95.00	95.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
COLUMBUS (CONT'D)				
SCIOTO VALLEY SUPPLY CO. (CONT'D)				
Outgoing central office trunks	Each	3)		
Incoming trunks	"	3)		
Information trunks	"	3)		
Dial central office trunks	"	1)	$275.18	$ 275.00
Operator's positions	"	1)		
Night alarm circuit	"	1)		
Miscellaneous in section	Lot	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S.)	Each	1	640.00	640.00
Line switches	"	55	4.60	253.00
Master switch	"	1	30.90	31.00
Local connectors	"	10	39.60	40.00
Connector shelves	"	1	24.52	25.00
Connector banks, 1&2	"	1	93.90	94.00
Connectors - incoming	"	5	43.55	218.00
Connector shelves, 1-5	"	1	24.52	25.00
Connector banks, 1-5	"	1	40.50	40.00
Repeaters, 2 to 3 wire	"	3	19.40	58.00
Repeater shelves	"	1	30.55	31.00
Selector and connector frame	"	1	387.00	387.00
Line switch cover, pier and pier cover	"	1	394.00	394.00
End panels	"	2	Included	
Power plant	Lot	1	460.50	464.00
Main distributing frame	"	1	50.40	50.00
Wire and cable	"	1	121.10	121.00
Miscellaneous items	"	1	31.03	31.00
Material				$ 3,272.00
Installation labor				1,211.00
Installation material				49.00
W. E. Co. Engineering				245.00
Freight and cartage				33.00
Contingencies				33.00
Total				$ 4,843.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
KENT				
MASON TIRE & RUBBER COMPANY				
A.E.Co., 2 panel, 1 position, 200 line P.B.X. section (attendant desk)	Each	1	$95.00	$ 95.00
2-way central office trunks	"	6)		
Dial trunks - 1 way	"	4)	481.18	481.00
Information trunks	"	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S.)	"	1	640.00	640.00
Line switches	"	100	4.60	460.00
Local connectors	"	8	39.60	317.00
Master switches	"	2	30.90	62.00
Connector banks, 1-10	"	2	93.90	188.00
Connector shelves	"	2	24.52	49.00
Connectors, incoming	"	6	43.55	261.00
Connector shelves	"	2	24.52	49.00
Connector banks, 1-10	"	1	93.90	94.00
Selector and connector frame (100 S)	"	1	387.00	387.00
Line switch cover, pier and pier cover	"	1	394.00	394.00
End panels	"	2	Included	-
Power plant	Lot	1	744.26	744.00
Wire and cable	"	1	128.57	129.00
Main distributing frame	"	1	14.00	14.00
Miscellaneous items	"	1	27.20	27.00
Material				$ 4,391.00
Installation labor				1,625.00
Installation material				66.00
W. E. Co. Engineering				329.00
Freight and cartage				44.00
Contingencies				44.00
Total				$ 6,499.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
MIDDLETOWN				
AMERICAN ROLLING MILLS COMPANY				
East Works.				
A.E.Co. 5 panel, 2 position, 200 line attendants section, D-23700	Each	1	$1,043.73	$ 1,044.00
Cable turning section	"	1	Included	-
End panel	"	1	"	-
2-way central office trunks	"	8)		
Information trunks	"	10)		
Tie trunks	"	10)		
Line switch trunks	"	2)	930.43	930.00
Fuse alarm circuit	"	1)		
Operator's positions	"	2)		
Night alarm circuits	"	1)		
Miscellaneous in section	Lot	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (100 L.S.)	Each	2	640.00	1,280.00
Line switches	"	177	4.60	814.00
Master switches	"	6	30.90	185.00
Connectors - local	"	20	39.60	792.00
Connectors - toll	"	2	35.00	70.00
Connector shelves	"	6	25.50	153.00
Connector banks (1-2)	"	2	68.95	138.00
Connector banks (3)	"	2	68.95	138.00
Selector frame (100 S.)	"	1	387.00	387.00
Selector shelves	"	4	25.50	102.00
Selectors -	"	30	28.30	849.00
Selector banks, (1-10)	"	4	68.95	276.00
Repeator shelf	"	1	25.50	26.00
Repeaters	"	10	24.50	245.00
Selector shelf	"	1	25.50	26.00
Selectors	"	10	33.75	338.00
Selector banks (1-10)	"	1	68.95	69.00
Toll transmission selectors	"	2	24.25	48.00
Selector banks (1-5)	"	1	40.50	40.00
Line switch cover, pier and pier covers	"	1	165.40	165.00
End panels	"	2	13.50	27.00
Main distributing frame	Lot	1	461.60	462.00
Power plant	"	1	2,301.98	2,302.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
MIDDLETOWN (CONT'D)				
AMERICAN ROLLING MILLS CO. East Works (Cont'd)				
Relay rack	Lot	1	$ 624.78	$ 625.00
Cable rack	"	1	72.98	73.00
Wire and cable	"	1	351.30	351.00
Miscellaneous items	"	1	186.52	187.00
Material				$ 12,242.00
Installation labor				4,530.00
Installation material				184.00
W. E. Co. Engineering				918.00
Freight and cartage				122.00
Contingencies				122.00
Total				$ 18,118.00
AMERICAN ROLLING MILLS CO. Central Works.				
A. E. Co., 5 panel, 2 position, 200 line section, D-18700	Each	1	1,043.73	1,044.00
Dial station multiple	"	200)		
Outgoing central office trunks	"	3)		
Toll transmission trunks	"	2)		
Information transfer trunks	"	5)		
Information trunks	"	10)		
2-way central office trunks	"	20)	1,217.88	1,218.00
2-way dial tie trunks	"	10)		
Operator positions	"	2)		
Night alarm circuits	"	1)		
Miscellaneous in section	Lot	1)		
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (100 L.S.)	Each	2	640.00	1,280.00
Line switches	"	177	4.60	814.00
Master switches	"	6	30.90	185.00
Connectors - local	"	20	39.60	792.00
Connector shelves	"	2	25.51	51.00
Connector banks, 1-10	"	1	97.50	98.00
Connector banks, 11-20	"	1	97.50	98.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
MIDDLETOWN (CONT'D)				
AMERICAN ROLLING MILLS CO. Central Works (Cont'd)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
Selectors	Each	30	$28.30	$ 849.00
Selector shelves	"	2	25.50	51.00
Selector banks, 1-10	"	2	68.95	138.00
Selector banks, 11-20	"	2	68.95	138.00
Repeaters	"	10	24.50	245.00
Repeater shelf	"	1	25.50	26.00
Selector and connector frame (100 S.)	"	1	387.00	387.00
Line switch cover, piers and pier cover	"	1	165.40	165.00
End panels	"	2	13.50	27.00
Main distributing frame (Cabinet owned by subscriber)	Lot	1	228.10	228.00
Power plant	"	1	2,292.44	2,292.00
Relay rack	"	1	725.58	726.00
Cable rack	"	1	90.42	90.00
Wire and cable	"	1	290.95	291.00
Miscellaneous items	"	1	252.68	253.00
Material				$ 11,486.00
Installation labor				4,250.00
Installation material				172.00
W. E. Co. Engineering				861.00
Freight and cartage				115.00
Contingencies				115.00
Total				$16,999.00
TOLEDO				
TOLEDO EDISON COMPANY.				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	3	780.00	2,340.00
Cable turning section	"	1	212.00	212.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
TOLEDO (CONT'D)				
TOLEDO EDISON CO. (CONT'D)				
End panels	Each	1	$ 16.00	$ 16.00
Separating panels	"	3	8.50	26.00
Dial station lines (2 panel)	"	160	2.818	451.00
Attendant central office trunks (2 panel)	"	14	10.698	150.00
Attendant trunks (2 panel)	"	5	7.90	40.00
Intercepting trunks (2 panel)	"	5	5.79	29.00
Cord circuits	"	45	28.268	1,272.00
Operator's positions	"	3	20.53	62.00
Battery cut-off and motor starting circuit	"	1	2.53	3.00
Night alarm circuit	"	1	5.55	6.00
Message register circuit	"	2	3.36	7.00
Fuse alarm circuit	"	2	2.50	5.00
Tie trunks (3 panel)	"	5	25.064	125.00
Magneto lines (1 sect.)	"	5	32.46	162.00
Alarm supervisory circuit	Lot	1	75.02	75.00
Miscellaneous in sections	"	1	97.36	97.00
Main distributing frame	"	1	64.00	64.00
Relay racks	"	1	107.02	107.00
Power plant	"	1	2,653.59	2,654.00
Wire and cable	"	1	610.55	611.00
Cable racks	"	1	76.70	77.00
Miscellaneous	"	1	44.16	44.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.S.)	Each	1	728.16	728.00
Line switches	"	151	4.60	695.00
Master switches	"	3	30.90	93.00
Line switch cover, pier and pier cover	"	1	103.35	103.00
End panels, L. S. cover	"	2	13.50	27.00
Selector frame (240 S)	"	1	417.60	418.00
Connectors	"	20	39.60	792.00
Selectors - local	"	30	28.30	849.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
TOLEDO (CONT'D)				
TOLEDO EDISON CO.(CONT'D)				
M.S.Equipment-Auto.Elec.Co.(Cont'd)				
Connector shelves	Each	2	$ 56.86	$ 114.00
Selector shelves	"	3	31.85	96.00
Connector banks	"	2	62.55	126.00
Selector banks, 1-10	"	2	68.05	136.00
Selector banks, 11-20	"	1	68.95	69.00
Dial central office trunks	"	10	16.049	160.00
Conference trunks	"	5	13.276	66.00
Routine test circuits	"	1	9.56	10.00
Miscellaneous items	Lot	1	72.20	72.00
Material				$13,189.00
Installation labor				4,280.00
Installation material				198.00
W. E. Co. Engineering				989.00
Freight and cartage				132.00
Contingencies				132.00
Total				$19,520.00
YOUNGSTOWN				
HOME SAVING & LOAN COMPANY				
No. 550C, 2 panel, 1 position, 80 line P.B.X.sections. (attendant desk)	Each	1	342.47	342.00
Dial station lines	"	25	2.414	604.00
Attendant central office trunks	"	3	8.498	25.00
Attendant trunks	"	3	6.70	20.00
Intercepting trunks	"	2	4.40	9.00
Cord circuits	"	9	24.83	223.00
Operator's positions	"	1	Included	-
Night alarm circuits	"	1	"	-
Fuse alarm circuits	"	1	2.50	2.00
Miscellaneous in sections	Lot	1	6.72	7.00
Main distributing frame	"	1	14.00	14.00
Relay rack	"	1	9.68	10.00
Power plant	"	1	702.64	703.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
YOUNGSTOWN (CONT'D)				
HOME SAVING & LOAN CO.(CONT'D)				
Wire and cable	Lot	1	$155.81	$ 156.00
Miscellaneous items	"	1	20.64	21.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	435.00	435.00
Line switches	"	35	4.60	161.00
Master switches and details	"	1	30.90	31.00
Connectors - local	"	5	39.60	198.00
Connector shelves	"	2	11.85	24.00
Connector banks	"	2	35.20	70.00
Connectors - hunting	"	3	39.60	119.00
Connector shelves	"	1	11.85	12.00
Connector frames - special	"	1	144.15	144.00
Connector banks, 1-5	"	1	35.20	35.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
Dial, central office trunks	"	2	17.208	34.00
Routine test circuit	Lot	1	9.56	10.00
Miscellaneous items	"	1	26.88	27.00
Material				$ 3,666.00
Installation labor				1,356.00
Installation material				55.00
W. E. Co. Engineering				275.00
Freight and cartage				37.00
Contingencies				37.00
Total				$ 5,426.00
REPUBLIC STEEL & IRON COMPANY				
No. 700C, 2 panel, 1 position, 640 line P.B.X. sections (attendant desk)	Each	2	780.00	1,560.00
End panels	"	2	16.00	32.00
Separating panels	"	1	8.50	8.00
Dial station lines	"	250	2.215	554.00
Attendant central office trunks	"	10	8.498	85.00
Intercepting trunks	"	6	4.7917	29.00
Cord circuits	"	30	28.268	848.00
Operator positions	"	2	20.53	41.00
Battery cutoff and motor starting circuit	"	1	2.53	3.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
YOUNGSTOWN (CONT'D)				
REPUBLIC STEEL & IRON COMPANY (CONT'D)				
Night alarm circuit	Each	1	$ 5.55	$ 6.00
Fuse alarm circuit	"	2	2.50	5.00
Message register circuit	"	2	3.36	7.00
Miscellaneous in sections	Lot	1	41.44	41.00
Alarm supervisory circuit	"	1	75.02	75.00
Main distributing frame	"	1	60.00	60.00
Power plant	"	1	1,723.39	1,723.00
Relay rack	"	1	83.10	83.00
Cable rack	"	1	97.65	98.00
Miscellaneous items	"	1	73.73	74.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frames (200 L.S.)	Each	2	728.15	1,456.00
Line switches	"	250	4.60	1,150.00
Master switches	"	4	30.90	124.00
Connectors - local	"	28	36.90	1,033.00
Connector banks	"	3	76.04	228.00
Connector shelves	"	3	56.86	171.00
Selectors	"	40	28.30	1,132.00
Selector shelves	"	2	24.90	50.00
Selector banks, 1-10	"	2	68.05	136.00
Selector banks, 11-20	"	2	68.95	138.00
Selector and connector frame (240S)	"	1	349.60	350.00
Line switch cover, pier and pier cover	"	2	164.40	329.00
Dial central office trunks	"	9	17.208	155.00
Routine test circuit	"	1	9.56	10.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
YOUNGSTOWN (CONT'D)				
REPUBLIC STEEL & IRON CO. (CONT'D)				
M.S.Equipment-Automatic Elec.Co.(Cont'd)				
Miscellaneous items	Lot	1	$ 97.58	$ 98.00
Material				11,892.00
Installation labor				4,400.00
Installation material				178.00
W.E.Co. Engineering				892.00
Freight and cartage				119.00
Contingencies				119.00
Total				$ 17,600.00
ZANESVILLE				
YOUNGSTOWN SHEET & TUBE COMPANY				
No. 550C, 2 panel, 1 position, 80 line P.B.X. section (attendant desk)	Each	1	342.47	342.00
Dial station lines	"	30	2.414	72.00
Attendant central office trunks	"	3	8.498	25.00
Attendant trunks	"	4	6.70	27.00
Intercepting trunks	"	2	4.40	9.00
Cord circuits	"	9	24.83	223.00
Operator position	"	1	20.63	21.00
Night alarm circuits	"	1	5.55	6.00
Fuse alarm circuit	"	1	2.50	2.00
Miscellaneous in section	Lot	1	6.72	7.00
Main distributing frame	"	1	16.80	17.00
Relay rack	"	1	8.36	8.00
Power plant	"	1	733.68	734.00
Wire and cable	"	1	101.34	101.00
Miscellaneous items	"	1	35.08	35.00
M.S.Equipment-Automatic Elec.Co.				
Line switch frame (50 L.S.)	Each	1	435.00	435.00
Line switches	"	25	4.60	115.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
PRIVATE AUTOMATIC EXCHANGES				
ZANESVILLE (CONT'D)				
YOUNGSTOWN SHEET & TUBE COMPANY (CONT'D)				
M.S.Equipment-Automatic Elec.Co.				
Master switch and details	Each	1	$ 30.90	$ 31.00
Connectors - local	"	5	39.60	199.00
Connector shelves	"	2	11.55	23.00
Connector banks	"	2	35.20	70.00
Line switch cover, pier and pier cover	"	1	230.00	230.00
Dial central office trunks	"	1	17.208	17.00
Routine test circuit	"	1	9.56	10.00
Miscellaneous items	Lot	1	16.60	17.00
Material				2,775.00
Installation labor				1,027.00
Installation material				42.00
W.E.Co. Engineering				208.00
Freight and cartage				28.00
Contingencies				28.00
Total				$ 4,108.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
CANTON				
POSTAL TELEGRAPH COMPANY				
No. 1-K, order table turrets, 5 sections, 1 position, 10 line and associated equipment, Equipped for 5 lines, 5 positions,	Lot	1	$872.29	$ 872.00
Material				$ 872.00
Installation labor				323.00
Installation material				13.00
W.E.Co. Engineering				65.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,291.00
WESTERN UNION TELEGRAPH CO.				
No. 1-K, order table turret, 7 sections, 1 position, 10 line and associated equipment, equipped for 5 lines, 7 positions	"	1	1,158.16	1,158.00
Material				$ 1,158.00
Installation labor				428.00
Installation material				17.00
W.E.Co. Engineering				87.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,714.00
CLEVELAND				
WESTERN UNION TELEGRAPH CO.				
No. 602, 1 panel, 2 position telegram receiving sections,	Each	12	283.96	3,408.00
Subs. multiple (12 sect.)	"	40	12.8815	515.00
Cord circuits	"	48	10.95	526.00
Operator positions	"	12	22.04	264.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
CLEVELAND (CONT'D)				
WESTERN UNION TELEGRAPH CO. (CONT'D)				
Miscellaneous in sections	Lot	1	$330.75	$ 331.00
Material				$ 5,044.00
Installation labor				1,866.00
Installation material				76.00
W.E.Co. Engineering				378.00
Freight and cartage				50.00
Contingencies				50.00
Total				$ 7,464.00
WESTERN UNION TELEGRAPH CO.				
Telegram delivery tables, equipment, and associated apparatus for 44 positions, (Tables owned by subscriber)	-	-	-	-
Ring down trunks	Each	44	9.00	396.00
Operator positions	"	44	13.66	601.00
Miscellaneous items	Lot	1	82.13	82.00
Material				1,079.00
Installation labor				399.00
Installation material				16.00
W.E.Co. Engineering				81.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,597.00
WESTERN UNION TELEGRAPH CO.				
Key cabinet, 2 positions, 5 line, and associated equipment, equipped for 5 lines, 2 positions	"	1	182.66	183.00
Material				$ 183.00
Installation labor				68.00
Installation material				3.00
W.E.Co. Engineering				14.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 272.00

5-D - Private Branch Exchanges - Acct. No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES (CONT'D)				
CLEVELAND (CONT'D)				
POSTAL TELEGRAPH CABLE CO.				
No. 1K, order table turrets, 5 sections, 2 positions, 30 line, and associated equipment, equipped for 15 lines, 10 positions,	Lot	1	$1,572.45	$ 1,572.00
Material				$ 1,572.00
Installation labor				582.00
Installation material				24.00
W.E.Co. Engineering				118.00
Freight and Ca rtage				16.00
Contingencies				16.00
Total				$ 2,328.00
COLUMBUS				
WESTERN UNION TELEGRAPH CO.				
Chief operator's turret, per D.E.142, and associated equipment. Wired for 30 lines. Equipped for 25 lines, 1 position	Lot	1	333.01	333.00
Material				$ 333.00
Installation labor				123.00
Installation material				5.00
W.E. Co. Engineering				25.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 492.00
WESTERN UNION TELEGRAPH CO.				
No. 2 Order table turret, 4 sections, 4 positions, 40 lines, and associated equipment. Equipped for 25 lines, 16 positions		1	2,359.98	2,360.00
Material				$ 2,360.00
Installation labor				873.00
Installation material				35.00
W.E.Co. Engineering				177.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,493.00

5-D - Private Branch Exchanges - Acct. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
LAYTON				
WESTERN UNION TELEGRAPH CO.				
Order table turrets, 9 sections, per 4-CC-3, 1 position, 10 lines and associated equipment, Equipped for 9 lines, 9 positions	Lot	1	$1,279.39	$ 1,279.00
Material				$ 1,279.00
Installation labor				473.00
Installation material				19.00
W.E.Co. Engineering				96.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,993.00
SANDUSKY				
WESTERN UNION TELEGRAPH CO.				
Order table turret, 2 sections, 1 position, 10 line, and associated equipment. Equipped for 2 lines, 2 positions	"	1	239.92	240.00
Material				$ 240.00
Installation labor				89.00
Installation material				4.00
W.E.Engineering Co.				18.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 355.00
SPRINGFIELD				
WESTERN UNION TELEGRAPH CO.				
Order table turret, 4 sections, per 4-CC-3, 1 position, 10 lines and associated equipment. Equipped for 9 lines, 4 positions.	"	1	650.29	650.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
SPRINGFIELD (CONT'D)				
WESTERN UNION TELEG.CO. (CONT'D)				
Material				$ 650.00
Installation labor				240.00
Installation material				10.00
W. E. Co. Engineering				49.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 961.00
TOLEDO				
WESTERN UNION TELEGRAPH COMPANY				
No. 1K, order table turret, 2 sections, 2 position, 10 line, and associated equipment. Equipped for 4 lines, 4 positions	Lot	1	$ 566.25	566.00
Material				$ 566.00
Installation labor				209.00
Installation material				8.00
W. E. Co. Engineering				42.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 837.00
WESTERN UNION TELEGRAPH COMPANY				
Chief operator's turret, per CE-142, 1 section, 1 position, 40 lines and associated equipment. Equipped for 40 lines, 1 position	Lot	1	340.95	341.00
Material				$ 341.00
Installation labor				126.00
Installation material				5.00
W. E. Co. Engineering				26.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 504.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
TELEGRAPH ORDER TABLES				
TOLEDO (CONT'D)				
WESTERN UNION TELEGRAPH COMPANY				
No. 2, order table turret, 4 sections, 4 position, 40 line, and associated equipment. Equipped for 20 lines, 16 positions	Lot	1	$ 2,366.24	$ 2,366.00
Material				$ 2,366.00
Installation labor				875.00
Installation material				35.00
W. E. Co. Engineering				177.00
Freight and cartage				24.00
Contingencies				24.00
Total				$ 3,501.00
YOUNGSTOWN				
WESTERN UNION TELEGRAPH COMPANY				
No. 2, order table turret, 2 sections, 4 position, 40 line, and associated equipment. Equipped for 13 lines, 8 positions	Lot	1	957.83	958.00
Material				$ 958.00
Installation labor				354.00
Installation material				14.00
W. E. Co. Engineering				72.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,418.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND				
AMERICAN RAILWAY EXPRESS COMPANY E. 26th Street. Apparatus and associated equipment for 2 sections of 4 position, 10 line order table turrets. Equipped for 6 lines, 8 positions. (Turrets owned by subscriber)	Lot	1	$391.87	$ 392.00
Material				$ 392.00
Installation labor				145.00
Installation material				6.00
W. E. Co. Engineering				29.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 580.00
AMERICAN RAILWAY EXPRESS COMPANY 1325 St. Clair Avenue Apparatus and associated equipment for 6 sections, 1 position, 10 line order table turrets. Equipped for 10 lines, 6 positions. (Turrets owned by subscriber)	Lot	1	552.06	552.00
Material				$ 552.00
Installation labor				204.00
Installation material				8.00
W. E. Co. Engineering				41.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 817.00
BAILEY COMPANY Ontario & Prospect Sts. Apparatus and associated equipment for 14, 1 position, 20 line, order table, turrets. Equipped for 10 lines, 14 positions. (Turrets owned by subscriber)	Lot	1	1,245.81	$1,245.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
BAILEY COMPANY (CONT'D)				
Material				$ 1,245.00
Installation labor				461.00
Installation material				19.00
W. E. Co. Engineering				93.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,842.00
BAKER ICE CREAM COMPANY				
Apparatus and associated equipment for 1 section, 2 position, 10 line order table turret. Equipped for 7 lines, 2 positions.	Lot	1	$ 288.10	288.00
Material				$ 288.00
Installation labor				107.00
Installation material				4.00
W. E. Co. Engineering				22.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 427.00
CHANDLER & RUDD COMPANY				
Spl. No. 4 order table, 18 1-position, 30 line sections and associated equipment. Equipped for 30 lines, 18 positions	Lot	1	1,712.81	1,713.00
Material				$ 1,713.00
Installation labor				634.00
Installation material				26.00
W. E. Co. Engineering				128.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,535.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
CITY ICE AND FUEL COMPANY				
No. 1-K order table turret, 5 sections, 2 positions, 30 line and associated equipment. Equipped for 15 lines, 10 positions.	Lot	1	$1,714.58	$ 1,715.00
Material				$ 1,715.00
Installation labor				635.00
Installation material				26.00
W. E. Co. Engineering				129.00
Freight and cartage				17.00
Contingencies				17.00
Total				$ 2,539.00
CITY OF CLEVELAND (LIGHT DIVISION) City Hall				
Apparatus and associated equipment for 2 sections, 2 position, 10 line order table turrets. Equipped for 10 lines, 4 positions. (Turrets owned by subscriber)	Lot	1	353.20	353.00
Material				$ 353.00
Installation labor				131.00
Installation material				5.00
W. E. Co. Engineering				26.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 523.00
CLEVELAND BUILDERS SUPPLY CO. Room 1057 Leader-News Bldg.				
No. 1K order table turrets, 5 sections, 2 position, 30 line and associated equipment. Equipped for 20 lines, 10 positions	Lot	1	2,024.88	2,024.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
CLEVELAND BLDRS. SUP.CO.(CONT'D)				
Material				$ 2,024.00
Installation labor				749.00
Installation material				30.00
W. E. Co. Engineering				152.00
Freight and cartage				20.00
Contingencies				20.00
Total				$ 2,995.00
CLEVELAND ELECTRIC ILLUMINATING CO. (ORDER DEPT) Ill.Co. Building.				
Apparatus and associated equipment for 1 section, 1 position, 20 line monitor desk. Equipped for 20 lines. (Desk owned by subscriber)	Lot	1	$ 95.48	95.00
Material				$ 95.00
Installation labor				35.00
Installation material				1.00
W. E. Co. Engineering				7.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 140.00
CLEVELAND ELEC. ILLUMINATING CO. (SERVICE DEPT.)Ill.Co. Building				
Apparatus and associated equipment for 2 sections, 10 position, 20 line order table turrets. Equipped for 20 lines, 20 positions (Turrets owned by subscriber)	Lot	1	1,478.33	$ 1,478.00
Material				$ 1,478.00
Installation labor				547.00
Installation material				22.00
W. E. Co. Engineering				111.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 2,188.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
CLEVELAND ELEC. ILLUMINATING CO. (LINE DEPT.) Ill.Co. Building. Apparatus and associated equipment for 3 sections, 2 positions, 20 line order table turrets. Equipped for 10 lines, 6 positions (Turrets owned by subscriber)	Lot	1	$544.44	$ 544.00
Material				$ 544.00
Installation labor				201.00
Installation material				8.00
W. E. Co. Engineering				40.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 803.00
CLEVELAND ELEC. ILLUMINATING CO. (TROUBLE DEPT) Ill.Co. Bldg. Apparatus and associated equipment for 1 section, 6 position, 20 line cabinet. Equipped for 20 lines, 6 positions. (Cabinet owned by subscriber)	Lot	1	1,075.05	1,075.00
Material				$ 1,075.00
Installation labor				398.00
Installation material				16.00
W. E. Co. Engineering				81.00
Freight and cartage				11.00
Contingencies				11.00
Total				$ 1,592.00
CLEVELAND ELEC. ILLUMINATING CO. (ROOM 908) Ill. Co. Building. No. 1K, intercepting cabinet, 10 lines, 1 position and associated equipment. Equipped for 10 lines, 1 position	Lot	1	409.19	409.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
CLEVELAND ELECTRIC ILLUMINATING CO. (ROOM 908) Ill. Co. Bldg. (Cont'd)				
Material				$ 409.00
Installation labor				151.00
Installation material				6.00
W. E. Co. Engineering				31.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 605.00
CLEVELAND LAUNDRY COMPANY				
No. 1K, order table turrets, 2 section, 2 position, 30 line and associated equipment. Equipped for 12 lines, 4 positions	Lot	1	$ 717.43	717.00
Material				$ 717.00
Installation labor				265.00
Installation material				11.00
W. E. Co. Engineering				54.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,061.00
CLEVELAND STOCK EXCHANGE				
Equipment and associated apparatus for special signal cabinet, equipped for 20 lines	Lot	1	453.69	454.00
Material				$ 454.00
Installation labor				168.00
Installation material				7.00
W. E. Co. Engineering				34.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 673.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
DAVIS LAUNDRY & CLEANING CO.				
Apparatus and associated equipment for 2 sections, 2 position, 20 line order table turrets. Equipped for 10 lines, 4 positions. (Turrets owned by subscriber)	Lot	1	$ 306.89	$ 309.00
Material				$ 309.00
Installation labor				114.00
Installation material				5.00
W. E. Co. Engineering				23.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 457.00
WM. EDWARDS COMPANY				
1300 W. 9th Street.				
No. 1K, order table turrets, 3 sections, 2 positions, 30 lines and associated equipment. Equipped for 10 lines, 6 positions.	Lot	1	990.73	991.00
Material				$ 991.00
Installation labor				367.00
Installation material				15.00
W. E. Co. Engineering				74.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,467.00
EAST OHIO GAS CO. (METER DEPT)				
1401 East 6th Street.				
Apparatus and associated equipment for 10 position, 20 line order turret, equipped for 10 lines, 10 positions. (Turret owned by subscriber)	Lot	1	703.20	703.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
EAST OHIO GAS CO.(METER DEPT)(CONT'D)				
Material				$ 703.00
Installation labor				260.00
Installation material				11.00
W. E. Co. Engineering				53.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,041.00
EAST OHIO GAS CO.(ORDER DEPT) 1401 E. 6th Street.				
Apparatus and associated equipment for 12 position, 20 line order turret. Equipped for 15 lines, 12 positions. (Turret owned by subscriber)	Lot	1	1,283.70	1,284.00
Material				$ 1,284.00
Installation labor				475.00
Installation material				19.00
W. E. Co. Engineering				96.00
Freight and cartage				13.00
Contingencies				13.00
Total				$1,900.00
EAST OHIO GAS CO.(MR.TURNER) 1401 E. 6th Street.				
Apparatus and associated equipment for 20 line intercepting desk, equipped for 10 lines, 1 position (Desk owned by subscriber)	Lot	1	201.32	201.00
Material				$ 201.00
Installation labor				74.00
Installation material				3.00
W. E. Co. Engineering				15.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 297.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
EAST OHIO GAS CO.(PRESSURE DEPT) 1401 E. 6th Street.				
Signal cabinet and associated equipment, 10 lines, equipped for 10 lines	Lot	1	$115.27	$ 115.00
Material				$ 115.00
Installation labor				43.00
Installation material				2.00
W. E. Co. Engineering				9.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 171.00
FISHER BROTHERS COMPANY				
No. 1K, Order table turret, 1 section, 2 position, 10 line and associated equipment. Equipped for 7 lines, 2 positions	Lot	1	342.43	342.00
Material				$ 342.00
Installation labor				127.00
Installation material				5.00
W. E. Co. Engineering				26.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 506.00
FULLER DRY CLEANING CO.				
No. 1K, order table turret, 3 sections, 30 lines, 6 position and associated equipment. Equipped for 14 lines, 6 positions	Lot	1	799.16	799.00
Material				$ 799.00
Installation labor				296.00
Installation material				12.00
W. E. Co. Engineering				60.00
Freight and cartage				8.00
Contingencies				8.00
Total				$1,183.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
GOFF-KIRBY COAL COMPANY				
No. 1K, order table turret, 6 sections, 30 lines, double sided and associated equipment. Equipped for 10 lines, 12 positions	Lot	1	$1,202.24	$ 1,202.00
Material				$ 1,202.00
Installation labor				445.00
Installation material				18.00
W. E. Co. Engineering				90.00
Freight and cartage				12.00
Contingencies				12.00
Total				$ 1,779.00
GREEN CAB COMPANY				
No. 1K, Order table turret, 2 sections, 2 position, 30 lines and associated equipment. Equipped for 12 lines, 4 positions	Lot	1	712.14	712.00
Material				$ 712.00
Installation labor				263.00
Installation material				11.00
W. E. Co. Engineering				53.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,053.00
GUARDIAN SAVINGS & TRUST CO.				
Apparatus and associated equipment for 20 lines, 1 position information desk. Equipped for 10 lines, 1 position	Lot	1	360.09	360.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
GUARDIAN SAV.& TR.CO. (CONT'D)				
Material				$ 360.00
Installation labor				133.00
Installation material				5.00
W. E. Co. Engineering				27.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 533.00
HALLE BROTHERS COMPANY				
Huron and Euclid.				
Apparatus and associated equipment for 1 section of 12 positions, 20 line order table turret. Equipped for 20 lines, 12 positions (Turrets owned by subscriber)	Lot	1	1,646.37	1,646.00
Material				
Installation labor				$ 1,646.00
Installation material				609.00
W. E. Co. Engineering				25.00
Freight and cartage				123.00
Contingencies				16.00
Total				16.00
				$ 2,435.00
HERRICK & COMPANY				
No. 1K, order table turret, 1 section, 2 position, 10 lines and t. Equipped for 10 lines, 2 positions	Lot	1	469.27	469.00
Material				
Installation labor				$ 469.00
Installation material				174.00
W. E. Co. Engineering				7.00
Freight and cartage				35.00
Contingencies				5.00
Total				5.00
				$ 695.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
HIGBEE COMPANY Euclid and 13th Streets. Apparatus and associated equipment for 10 sections, 1 position, 20 line order table turrets. Equipped for 20 lines, 10 positions (Turrets owned by subscriber)	Lot	1	$1,483.45	$ 1,483.00
Material				$ 1,483.00
Installation labor				549.00
Installation material				22.00
W. E. Co. Engineering				111.00
Freight and cartage				15.00
Contingencies				15.00
Total				$ 2,195.00
HIGBEE COMPANY Euclid & 13th Streets. No. 1K order table turret, 1 section, 1 position, 10 lines and associated equipment. Equipped for 10 lines, 1 position, 1 position blank	Lot	1	379.48	379.00
Material				$ 379.00
Installation labor				140.00
Installation material				6.00
W. E. Co. Engineering				28.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 561.00
LEADER-NEWS COMPANY				
Apparatus and associated equipment for 11 1 position 20 line order table turrets. Equipped for 10 lines, 11 positions.	Lot	1	1,260.44	1,260.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
LEADER-NEWS CO (CONT'D)				
Material				$ 1,260.00
Installation labor				466.00
Installation material				19.00
W. E. Co. Engineering				95.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,866.00
MAY & CO. (FURNITURE DEPT.) 5th Floor, Euclid & Prospect Apparatus and associated equipment for 3 section, 20 line, double sided order table turret. Equipped for 10 lines, 2 positions (Turret owned by subscriber)	Lot	1	248.54	249.00
Material				$ 249.00
Installation labor				92.00
Installation material				4.00
W. E. Co. Engineering				19.00
Freight and cartage				2.00
Contingencies				2.00
Total				$ 368.00
MAY & CO. (ORDER DEPT.) 4th Floor, Euclid & Prospect Apparatus and associated equipment for 1 section of 10 positions, 20 line order table turret, equipped for 20 lines, 10 positions (Turret owned by subscriber)	Lot	1	1,436.78	1,437.00
Material				$ 1,437.00
Installation labor				532.00
Installation material				22.00
W. E. Co. Engineering				106.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 2,127.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
MILLHOFF-NEWMAN COMPANY				
Apparatus and associated equipment for 3 sections, 2 position, 20 line order table turrets. Equipped for 10 lines, 6 positions (Turrets owned by subscriber)	Lot	1	$ 416.05	$ 416.00
Material				$ 418.00
Installation labor				155.00
Installation material				6.00
W. E. Co. Engineering				31.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 618.00
NEW YORK CENTRAL R. R. Union Trust, 2nd Floor. No. 1K apparatus and associated equipment, 4 1-position, 10 line order table turrets. Equipped for 10 lines, 4 positions.	Lot	1	882.20	882.00
Material				$ 892.00
Installation labor				326.00
Installation material				13.00
W. E. Co. Engineering				66.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,305.00
NEW YORK CENTRAL R. R. (Ticket Office) No. 1K apparatus and associated equipment, 3 1-position, 10 line order table turrets. Equipped for 6 lines, 3 positions	Lot	1	661.65	662.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
NEW YORK CENTRAL R. R. (Ticket Office)(Cont'd)				
Material				$ 662.00
Installation labor				245.00
Installation material				10.00
W. E. Co. Engineering				50.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 981.00
NEW YORK CENTRAL R. R. Union Trust, 2nd Floor. Apparatus and associated equipment for 6 position, 30 line diagram table. Equipped for 30 lines, 6 positions (Table owned by subscriber)	Lot	1	$ 1,281.49	1,281.00
Material				$ 1,281.00
Installation labor				474.00
Installation material				19.00
W. E. Co. Engineering				96.00
Freight and cartage				13.00
Contingencies				13.00
Total				$ 1,896.00
OHIO BELL TELEPHONE COMPANY 6505 Carnegie Avenue. Order table turret, 20 lines, 2 positions, and associated equipment. Equipped for 20 lines, 2 positions	Lot	1	438.33	438.00
Material				$ 438.00
Installation labor				162.00
Installation material				7.00
W. E. Co. Engineering				33.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 648.00